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UNIVERSITY OF VIRGINIA
THE COLGATE DARDEN GRADUATE SCHOOL OF BUSINESS ADMINISTRATION
Tayloe Murphy Institute

Distribution of Virginia Adjusted Gross Income by Income Class, 1981

John L. Knapp

INTRODUCTION

Administrative records from the Virginia Department of Taxation provide a useful source of information on local income distribution. This report is the tenth in a series based on the Department's records. The first report covered the distribution of Virginia adjusted gross income (AGI)[1/] in 1972, and the second covered the distribution in 1973 with additional information on total AGI and number of tax returns beginning with 1963. The next seven reports covered the distribution of AGI in each year, 1974 through 1980, and this report shows comparable data for 1981.

Virginia AGI is defined as federal adjusted gross income with a few alterations. In 1981 federal AGI equaled most types of income except the following: 1) Social Security benefits and other transfer payments; 2) employer contributions to private pension and health plans; 3) non-cash imputed income; 4) income in-kind; 5) 60% of long-term capital gains; and 6) certain business expenses. The modifications used to derive Virginia AGI included adding interest from municipal bonds of other states and subtracting Virginia state government retirement benefits, interest from federal obligations, and $400 for each taxpayer or spouse age 65 or over. Changes in tax laws have had some effect on the historical comparability of AGI. For example, a liberalized dividend and interest exclusion was permitted for 1981. This had the effect of reducing total AGI by roughly 0.8%.[2/]

AGI data cover all individuals and married couples required to file a return for 1981, which included: 1) anyone who had Virginia income tax withheld or who paid an estimated income tax for 1981; 2) any individual with AGI more than $3,000; 3) a married couple with both persons under age 65 with a combined AGI more than $3,000; 4) a married couple with one spouse 65 or over with a combined AGI more than $3,500; and 5) a married couple with both persons 65 or over with a combined AGI more than $4,500.

In 1981, AGI totaled $41.2 billion and amounted to 73% of Virginia personal income. Personal income is a broad measure of income that includes

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1/ In this report AGI refers to Virginia adjusted gross income.

2/ This estimate was derived from a Virginia Department of Taxation analysis which showed that the estimated reduction in taxes due to the change was $10 million.

transfer payments and certain types of non-cash income which are not taxable. The proportion of the population covered by the AGI data can be roughly estimated by comparing the reported number of personal and dependent exemptions with a separate count of the total population. In 1981, the number of exemptions was 4,758,659 or 88% of Virginia's 1981 population of 5,425,000 as estimated by the U.S. Bureau of the Census.

A brief review of economic conditions in 1981 may help to place the figures in this report in perspective. Mid-1981 marked the beginning of a severe recession which was not to end until early 1983. For the year as a whole real gross state product, a measure of total output, rose by only 2.4%--in contrast to the 1958-81 trend rate of 4.3% annually. Nonagricultural wage and salary employment increased by only 0.1% compared to 2.0% in the previous year. The state's unemployment rate, which averaged 6.1%, was up 1.1 percentage points from the previous year. Inflation, as measured by the U.S. consumer price index (CPI), averaged 10.4%, making 1981 the third consecutive year of double-digit price increases.

ANALYSIS

Introduction

The appendix tables contain data on all returns and the two subcomponents--married couple returns and individual returns. In addition, there is information on AGI per exemption and an index of income concentration. These measures are discussed in the following pages.

All Returns

Statewide, the median AGI per return was $14,412, up 8.0% from the preceding year. However, after adjustment for inflation, the median declined by 2.1%. The overall county median was $15,349 compared to $13,374 for cities (see Table A1). One reason for this difference was that married couple returns, which tend to have higher incomes than individual returns, represented a larger proportion of the returns for the counties than for the cities. The highest income area, Fairfax County ($21,623), had a median AGI 2.4 times greater than the lowest area, Northampton County ($8,918). Other high income localities were Chesterfield County ($20,894), Prince William County ($20,116), Arlington County ($18,935), and Loudoun County ($18,839). All of the top five localities were located either in Northern Virginia or the Richmond area. Other low income localities were Brunswick County ($9,592), Buckingham County ($9,752), Accomack County ($9,857), and Westmoreland County ($9,901).

Together, the ten standard metropolitan statistical areas (SMSAs) had a median AGI of $15,452 compared to $12,547 for the non-SMSA portions of the state (see pages 10 and 11 for listings of localities contained in SMSAs and planning districts). Among the SMSAs, the Northern Virginia portion of the Washington, D.C.-Md.-Va. SMSA had the highest median ($19,878). The lowest median was in the Danville SMSA ($12,042).

Among the twenty-two planning districts, the medians ranged from $19,878 in the Northern Virginia Planning District to $9,564 in the Accomack-Northampton Planning District.

In addition to providing median AGI, Table A1 contains information on the distribution of AGI. Statewide, 10.5% of the returns had AGI of less than

$3,000; 7.8% had $3,000 to $4,999; 18.6% had $5,000 to $9,999; 14.8% had $10,000 to $14,999; 11.5% had $15,000 to $19,999; 9.5% had $20,000 to $24,999; 7.5% had $25,000 to $29,999; 5.7% had $30,000 to $34,999; 4.1% had $35,000 to $39,999; and 10.0% had $40,000 or more.

As might be expected, the locality with the highest median income had the largest percentage of returns in the highest AGI class. In Fairfax County, 25.7% of the returns showed incomes of $40,000 or more.

The median AGI on all returns is not a good proxy for median household money income. In 1979, the income year reported in the 1980 Census, Virginia median household income was $17,523--a figure 44% larger than 1979 median AGI on all returns ($12,188). Although there were many reasons for the difference, the principal one was that members of the same household often filed separately. An example of this would be a return filed by a child living in the same household with parents who also filed. The end result was that the number of returns exceeded the number of households by 9.2%.1/

Married Couple Returns

In 1981, returns filed by married couples accounted for 51% of all returns and 73% of the adjusted gross income. Married couple returns are composed of all returns filed by husband-wife families, including those with dependents.

Statewide, median AGI per married couple return was $23,602, a figure 8.6% higher than in 1980. However, after adjustment for changes in purchasing power, median income dropped by 1.6%. Since the beginning of this series in 1972, there has been a large rise in AGI as measured in current dollars (see Figure 1). However, in terms of constant dollars adjusted for changes in the CPI, there has been a slight decline; over the nine year period real median AGI fell by 0.9%.

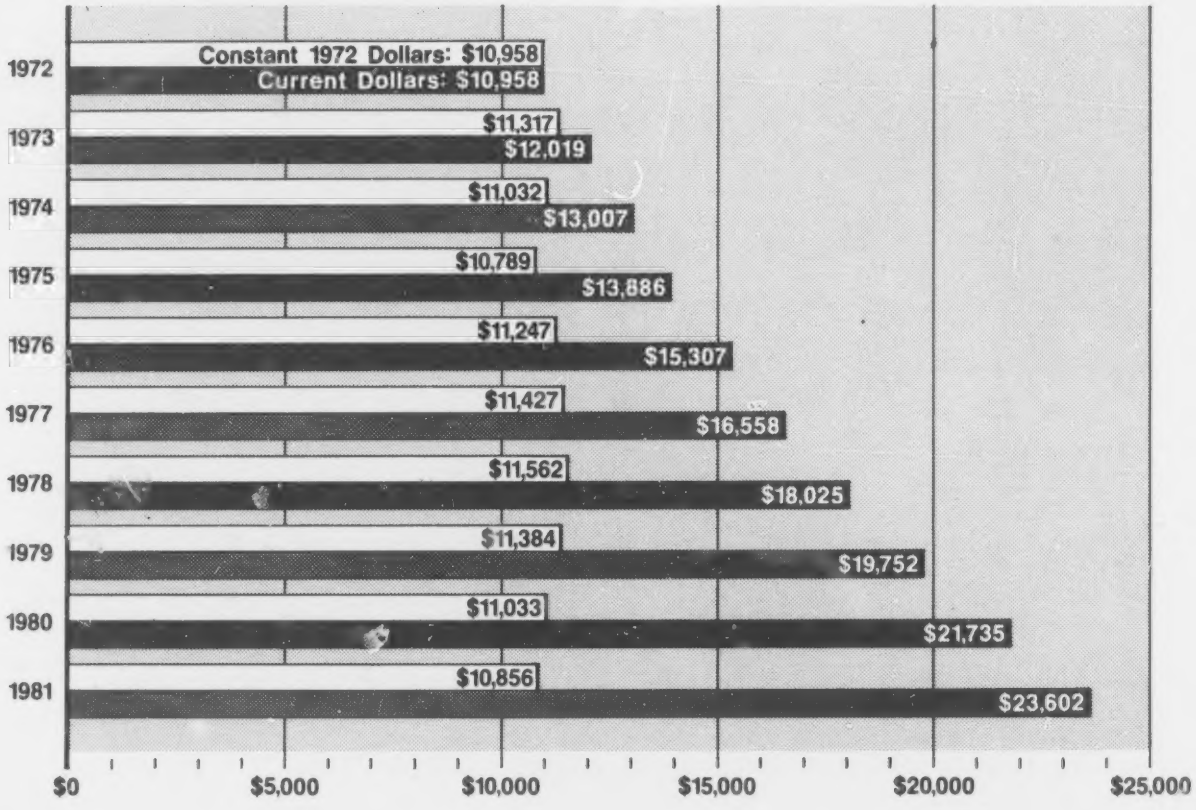
The 1981 married return median AGI for all counties was $24,129, and that for the cities was $23,027 (see Table A2). All of the five highest localities were in Northern Virginia. Fairfax County ($38,871) and Fairfax City ($35,501) led, followed by Arlington County ($34,140), Alexandria City ($31,707), and Prince William County ($31,496). The five lowest localities were the counties of Grayson ($14,420), Northampton ($14,691), Charlotte ($14,765), Buckingham ($14,865), and Lunenburg ($14,871).

The married return median AGI in the portion of the state included in SMSAs was $26,463 compared to $19,023 for the non-SMSA portion. Seven out of every ten Virginians live in an SMSA. Among the SMSAs, the Northern Virginia portion of the Washington, D.C.-Md.-Va. SMSA had the highest median ($35,594) followed distantly by Richmond ($26,757). The lowest median was in the Virginia portion of the Johnson City-Kingsport-Bristol SMSA ($16,966).

To a certain extent, the variation among SMSAs in median AGI reflects differences in living costs. When the data are adjusted using a relative price index, the Northern Virginia portion of the Washington, D.C.-Md.-Va. SMSA

1/ U.S. Bureau of the Census, 1980 Census of Population and Housing: Advance Estimates of Social, Economic, and Housing Characteristics, Virginia, PHC80-52-48 (Washington, D.C.: U.S. Government Printing Office, February 1983), p. 57.

Figure 1.
Virginia Median AGI Per Married Couple



remains the highest income metropolitan area (see Table 1). However, the adjustment narrows the differences among areas. In actual dollars, the ratio of highest (Northern Virginia) to lowest[1/] (Lynchburg) was 1.64 to 1. After adjustment for price differences, the ratio of highest (Northern Virginia) to lowest (Charlottesville) was 1.40 to 1.

Among the planning districts, the married return median ranged from $35,594 in the Northern Virginia Planning District to $15,917 in the Accomack-Northampton Planning District.

Statewide, 2.6% of the returns filed by married couples had AGI of less than $3,000; 3.1% had $3,000 to $4,999; 10.4% had $5,000 to $9,999; 11.7% had $10,000 to $14,999; 12.7% had $15,000 to $19,999; 13.1% had $20,000 to $24,999; 11.7% had $25,000 to $29,999; 9.5% had $30,000 to $34,999; 7.1% had $35,000 to $39,999; and 18.0% had $40,000 or more (see Figure 2). The greatest concentration of high incomes occurred in Fairfax County where the $40,000 or more class contained 47.8% of the married returns.

1/ This comparison excludes the Danville and Johnson City-Kingsport-Bristol SMSAs because of the unavailability of price indexes for them.

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Table 1.
AGI on Married Couple Returns Adjusted for Price Differences Among SMSAs, 1981

	Median AGI on Married Couple Returns, Actual Dollars		Relative Consumer Price Index[a] (All Metropolitan Areas = 100[b])	Median AGI on Married Couple Returns, Dollars of Constant Purchasing Power	
	Amount	Index (SMSA Median = 100)		Amount	Index (SMSA Median = 100)
All SMSAs	$26,463	100	100	26,463	100
Charlottesville	22,837	86	104	21,959	83
Danville	18,740	71	n.a.	n.a.	n.a.
Johnson City-Kingsport-Bristol[c]	16,966	64	n.a.	n.a.	n.a.
Lynchburg	21,687	82	96	22,591	85
Newport News-Hampton	23,773	90	96	24,764	94
Norfolk-Virginia Beach-Portsmouth[c]	23,218	88	100	23,218	88
Petersburg-Colonial Heights-Hopewell	23,863	90	93	25,659	97
Richmond	26,757	101	101	26,492	100
Roanoke	22,643	86	95	23,835	90
Washington (Northern Virginia)[c]	35,594	135	116	30,684	116

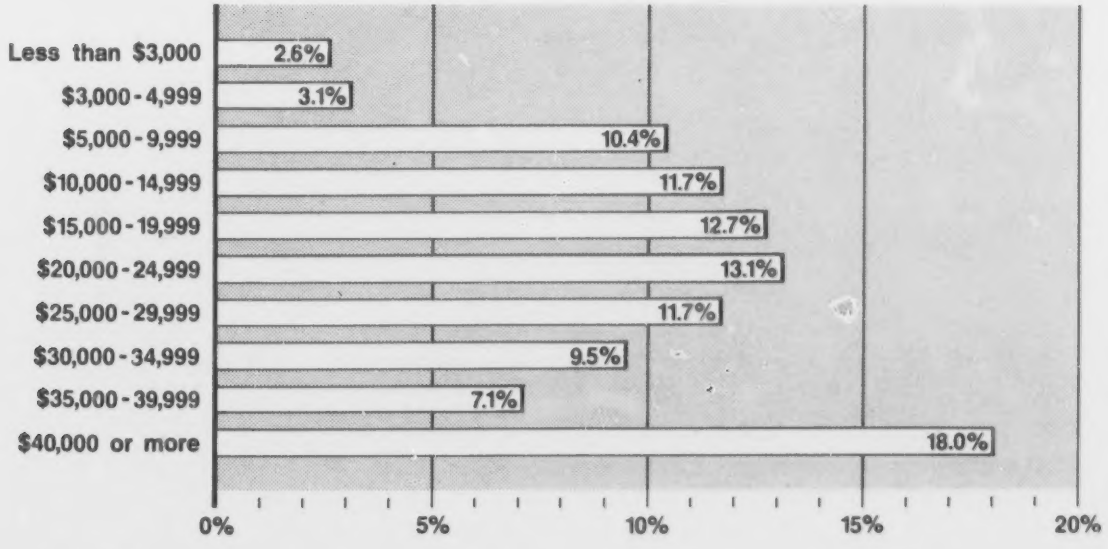
n.a. = not available.

a/ 1981 data in Eleanor G. May and David W. Sheatsley, Consumer Price Indicators for Virginia Metropolitan Areas, 1982 (Charlottesville: Taylor Murphy Institute, November 1982), p. 6.

b/ The relative price index used to adjust actual dollars to constant dollars excluded the Danville SMSA and the Virginia portion of the Johnson City-Kingsport-Bristol SMSA.

c/ Virginia portion only.

Figure 2.
Distribution of Virginia Married Couple Returns by AGI Class, 1981



Median AGI reported on married couple returns is a fairly good proxy for median family Census money income even though AGI differs from Census money income and married couples are a subset of all families.[1/] According to the 1980 Census, Virginia median family income in 1979 was $20,065. In 1979 median AGI reported by married couple families was $19,752. Thus, median AGI was 98% of the Census figure. For individual counties and cities, the percentage varied depending on local conditions such as the population living in poverty, the number of military personnel, the number of persons receiving transfer payments (e.g., Social Security benefits and welfare assistance), and the accuracy of geographic coding of tax returns.

Individual Returns

Tax returns of single, divorced, separated, or widowed taxpayers are classified as individual returns. In 1981, statewide median AGI for individual returns was $8,372, an increase of 9.1% over 1980. After adjustment for inflation, median AGI decreased by 1.2%. The median for counties was $8,343, and that for cities was $8,435 (see Table A3). The five highest localities were Arlington County ($14,577), Alexandria City ($14,095), Falls Church City ($11,338), Fairfax County ($10,335), and Henrico County ($9,578). The five lowest localities were Northampton County ($5,749), Montgomery County ($6,180), Poquoson City ($6,344), Lee County ($6,387), and Westmoreland County ($6,424).

The individual return median for all SMSAs was $8,895 and for non-SMSAs it was $7,163. The Virginia portion of the Washington, D.C.-Md.-Va. SMSA had the highest median ($11,458), and the Virginia portion of the Johnson City-Kingsport-Bristol SMSA had the lowest figure ($7,207).

Among the planning districts, the medians ranged from $11,458 in the Northern Virginia Planning District to $6,279 in the Accomack-Northampton Planning District.

AGI Per Exemption

Table A4 shows AGI per exemption. To reduce double counting, the extra exemptions for age and blindness have been excluded. However, some double counting remains because some children with taxable income are counted twice--once on their parents' returns and then again on their own. AGI per exemption is similar to a per capita measure except the divisor contains only the population with adjusted gross income rather than the total population.

For the state as a whole, 1981 AGI per exemption was $8,662, up 9.5% over 1980. For counties, the figure was $8,772 and for cities, $8,486 (see Table A4). Among localities, the five highest were Arlington County ($14,317), Alexandria City ($13,109), Fairfax County ($12,162), Falls Church City ($11,928), and Fairfax City ($11,225). The five lowest localities were the counties of Buckingham ($5,215), Brunswick ($5,353), Grayson ($5,376), Charlotte ($5,409), and Lunenburg ($5,478).

Variation in AGI per exemption among localities may be measured in several ways. The simplest approach is to compute the ratio of the highest to the

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1/ The Census definition of family includes families with only one spouse present, whereas Virginia AGI married returns are limited to husband-wife families that file returns.

lowest observation. In 1981, the ratio was $14,317 to $5,215 or 2.75 to 1. A more sophisticated measure is the coefficient of variation which shows the standard deviation as a percentage of the mean. The higher the value, the greater the variation. In 1981, the coefficient of variation was 20.4%, virtually unchanged from the results for earlier years.

AGI per exemption was $9,422 in the SMSA portion of the state compared to $6,851 in the non-SMSA portion. Among the SMSAs, the Virginia portion of the Washington, D.C.-Md.-Va. SMSA with $11,920 outstripped the other SMSAs by a wide margin. The Danville SMSA had the lowest AGI per exemption ($6,712).

Among the planning districts, AGI per exemption was highest in the Northern Virginia Planning District ($11,920) followed distantly by the Richmond Planning District ($9,254). The Piedmont Planning District ($5,744) had the lowest figure.

Index of Income Concentration[1/]

An index of income concentration for all returns is shown in Table A5. The index is a measure of the equality of income distribution. If all taxpayers had the same income the index would be zero. The greater the inequality of income distribution, the higher is the value of the index.

In 1981, the state index of income concentration average was .335. Among localities, the index ranged in value from .376 in Goochland County to .269 in Grayson County. Generally, the large central cities had greater inequality than their associated suburbs. For example, Richmond City had an index of .352 compared to .293 in Chesterfield County and .316 in the counties of Hanover and Henrico.

The SMSA and non-SMSA portions of the state had similar indexes, .335 and .319, respectively. Among the ten SMSAs, the indexes showed little variation, except for the Charlottesville SMSA which was higher than the other metropolitan areas.

Among the twenty-two planning districts, the greatest inequality of income was in the Rappahannock-Rapidan Planning District (.357) followed by the Northern Neck Planning District (.347) and the Thomas Jefferson Planning District (.344). The least amount of inequality occurred in the Southside Planning District (.303) and in the Mount Rogers Planning District (.305).

COMPARISONS OF INCOME CONCEPTS

Census Money Income

Adjusted gross income is not the same as money income reported by the Bureau of the Census. In 1979 total AGI was 83% of Census total money income for

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1/ Index of income concentration = $1/2 \sum_{i=1}^{k} \left| X_i - Y_i \right|$ where X_i and Y_i are uncumulated percentages of the distribution of total returns by AGI class (X) and the distribution of total AGI by AGI class (Y). For a description of the method of computation see U.S. Bureau of the Census, The Methods and Materials of Demography by Henry S. Shryock, Jacob S. Siegel and associates (Washington, D.C.: Government Printing Office, 1971,), pp. 178-80.

Virginia.[1/] Unlike Census money income, AGI excludes transfer payments such as Social Security benefits, welfare payments, and unemployment compensation. In addition, AGI does not cover persons with income below the filing requirement. Persons receiving transfer payments and those with income below the filing requirement are included in the tax statistics only if they had some additional taxable income or had to file in order to receive a refund of tax withheld.

AGI also excludes income of armed forces personnel who retain legal residence in another state. The omission of this military income results in the reporting of relatively low amounts of total AGI in militarily impacted areas such as Prince George County, Norfolk City, and Virginia Beach City. Furthermore, since non-military income and income of the spouse are taxable, the tax statistics may exaggerate the number of low AGI returns in militarily impacted areas.

AGI does include certain capital gains, an income category not included in the definition of Census money income. At the state level, AGI also contains some nonresident income, whereas Census income is restricted to resident income.

A final difference between the two concepts is the reporting unit. The principal Census reporting units are families, unrelated individuals, and households. The major tax reporting units are individual returns and married couple returns. Married couple returns are further subdivided into joint, combined, and separate returns. None of the tax units is entirely comparable with any Census unit.

Personal Income

AGI differs also from the concept of personal income developed by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA), and used by the Tayloe Murphy Institute in its county and city personal income estimates. Personal income is a broader concept than either Census money income or AGI. Unlike AGI, personal income includes: 1) all transfer payments such as Social Security and unemployment benefits; 2) certain fringe benefits; 3) imputed income such as wages and salaries paid in-kind, the net rental value of owner-occupied houses, the net value of food and fuel produced and consumed on farms, and imputed interest earned from financial intermediaries; 4) dividends excluded from taxation; and 5) tax-exempt interest and dividend distributions. On the other hand, AGI includes certain items excluded from personal income: 1) personal contributions for social insurance (principally employee Social Security taxes and federal employee retirement payments); and 2) all of short-term capital gains and 40% of long-term capital gains. Furthermore, there are differences in coverage. Personal income includes the income of certain categories not contained in AGI, the most important of which are low income persons not required to file a state tax return; non-resident members of the armed forces stationed in Virginia; and private trust, pension, health, and welfare funds. As previously mentioned, in 1981 state AGI reported on Virginia tax returns was 73% of total personal income.

1/ U.S. Bureau of the Census, 1980 Census of Population and Housing: Advance Estimates, pp. 3, 57.

LIMITATIONS OF THE DATA

The major limitations are the inaccuracy of some of the geographic coding, the treatment of data for married couples filing separate returns, and the method of deriving medians.

Geographic coding of the tax returns may be a problem in a few localities. Although taxpayers are required to show their city or county of residence, some taxpayers fail either to provide correct information or to answer the question. Confusion of post office address with place of residence is the usual source of incorrect information. In addition, use of ZIP codes or post office information to allocate returns listing no place of residence may result in similar errors.

Married couples can file in one of three ways--by using a joint return, a combined return, or separate returns. For 1981, the great majority (96%) selected either the joint return or the combined return. The Department of Taxation statistics do not match the separate returns for each married couple. In the absence of matching, it was assumed for the purpose of calculating medians for married returns that within each AGI class two separate returns were equivalent to one joint or combined return. Although unavoidable, this was an extreme assumption since the more likely case is that a husband's AGI would fall in a different class than his wife's AGI.

Since all medians were derived from grouped data, it was necessary to make an assumption concerning the distribution of income within the class interval containing the median. In the absence of additional information, a uniform distribution was assumed. This procedure was probably adequate in most cases, but derivation of the medians from ungrouped data would have been preferable.

Standard Metropolitan Statistical Areas of Virginia

Charlottesville

Charlottesville City
Albemarle County
Fluvanna County
Greene County

Danville

Danville City
Pittsylvania County

Johnson City-Kingsport-Bristol, Tenn.-Va.

Virginia portion:

Bristol City
Scott County
Washington County

Tennessee portion:

Carter County
Hawkins County
Sullivan County
Unicol County
Washington County

Lynchburg

Lynchburg City
Amherst County
Appomattox County
Campbell County

Newport News-Hampton

Hampton City
Newport News City
Poquoson City
Williamsburg City
Gloucester County
James City County
York County

Norfolk-Virginia Beach-Portsmouth, Va.-N.C.

Virginia portion:

Chesapeak City
Norfolk City
Portsmouth City
Suffolk City

North Carolina portion:

Currituck County

Petersburg-Colonial Heights-Hopewell

Colonial Height City
Hopewell City
Petersburg City
Dinwiddie County
Prince George County

Richmond

Richmond City
Charles City County
Chesterfield County
Goochland County
Hanover County
Henrico County
New Kent County
Powhatan County

Roanoke

Roanoke City
Salem City
Botetourt County
Craig County
Roanoke County

Washington, D.C.-Md.-Va

Virginia portion:

Alexandria City
Fairfax City
Falls Church City
Manassas City
Manassas Park City
Arlington County
Fairfax County
Loudoun County
Prince William County

District of Columbia portion:

District of Columbia

Maryland portion:

Charles County
Montgomery County
Prince George's County

Virginia Planning Districts

1. LENOWISCO

Norton City
Lee County
Scott County
Wise County

2. Cumberland Plateau

Buchanan County
Dickenson County
Russell County
Tazewell County

3. Mount Rogers

Bristol City
Galax City
Bland County
Carroll County
Grayson County
Smyth County
Washington County
Wythe County

4. New River Valley

Radford City
Floyd County
Giles County
Montgomery County
Pulaski County

5. Fifth

Clifton Forge City
Covington City
Roanoke City
Salem City
Alleghany County
Botetourt County
Craig County
Roanoke County

6. Central Shenandoah

Buena Vista City
Harrisonburg City
Lexington City
Staunton City
Waynesboro City
Augusta County
Bath County
Highland County
Rockbridge County
Rockingham County

7. Lord Fairfax

Winchester City
Clarke County
Frederick County
Page County
Shenandoah County
Warren County

8. Northern Virginia

Alexandria City
Fairfax City
Falls Church City
Manassas City
Manassas Park City
Arlington County
Fairfax County
Loudoun County
Prince William County

9. Rappahannock-Rapidan

Culpeper County
Fauquier County
Madison County
Orange County
Rappahannock County

10. Thomas Jefferson

Charlottesville City
Albemarle County
Fluvanna County
Greene County
Louisa County
Nelson County

11. Central Virginia

Bedford City
Lynchburg City
Amherst County
Appomattox County
Bedford County
Campbell County

12. West Piedmont

Danville City
Martinsville City
Franklin County
Henry County
Patrick County
Pittsylvania County

13. Southside

South Boston City
Brunswick County
Halifax County
Mecklenburg County

14. Piedmont

Amelia County
Buckingham County
Charlotte County
Cumberland County
Lunenburg County
Nottoway County
Prince Edward County

15. Richmond Regional

Richmond City
Charles City County
Chesterfield County
Goochland County
Hanover County
Henrico County
New Kent County
Powhatan County

16. RADCO

Fredericksburg City
Caroline County
King George County
Spotsylvania County
Stafford County

17. Northern Neck

Lancaster County
Northumberland County
Richmond County
Westmoreland County

18. Middle Peninsula

Essex County
Gloucester County
King and Queen County
King William County
Mathews County
Middlesex County

19. Crater

Colonial Heights City
Emporia City
Hopewell City
Petersburg City
Dinwiddie County
Greensville County
Prince George County
Surry County
Sussex County

20. Southeastern Virginia

Chesapeake City
Franklin City
Norfolk City
Portsmouth City
Suffolk City
Virginia Beach City
Isle of Wight County
Southampton County

21. Peninsula

Hampton City
Newport News City
Poquoson City
Williamsburg City
James City County
York County

22. Accomack-Northampton

Accomack County
Northampton County

Table A1.
Adjusted Gross Income on All Returns, 1981

		AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b]									
	NUMBER OF RETURNS [a]	TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	2,090,255	41,222,158	14,412	10.5	7.8	18.6	14.8	11.5	9.5	7.5	5.7	4.1	10.0
UNASSIGNED [c]	34,994	671,454	10,367	13.8	10.6	24.3	16.8	10.8	7.1	4.7	3.2	2.2	6.4
COUNTIES	1,260,414	25,923,025	15,349	10.2	7.5	17.5	14.1	11.4	9.7	7.7	5.9	4.4	11.7
ACCOMACK	11,112	154,604	9,857	13.3	11.4	26.1	16.7	10.6	8.0	5.0	3.1	1.9	3.9
ALBEMARLE	20,075	431,866	14,654	10.6	7.0	17.8	15.6	11.6	9.1	7.4	5.5	4.0	11.4
ALLEGHANY	4,607	80,890	14,661	10.4	8.7	19.2	12.5	11.8	10.4	10.2	7.1	4.2	5.4
AMELIA	2,905	41,823	11,175	11.8	8.6	25.6	16.7	12.3	8.5	7.0	4.3	2.2	2.9
AMHERST	9,775	162,018	13,834	9.5	7.5	21.1	15.5	13.2	10.7	8.3	6.0	4.1	4.0
APPOMATTOX	4,184	65,829	13,096	10.9	7.9	21.7	15.1	13.0	11.1	9.0	5.1	2.7	3.3
ARLINGTON	76,120	1,933,702	18,935	6.5	5.8	13.5	13.8	13.2	10.3	7.9	6.1	5.2	17.6
AUGUSTA	19,882	348,024	14,297	9.8	7.0	19.0	16.5	13.5	11.1	8.5	6.1	3.5	5.0
BATH	2,146	32,783	10,771	10.0	8.5	28.8	17.5	11.9	9.2	5.1	2.9	2.1	4.1
BEDFORD	13,211	231,858	14,280	8.8	7.3	20.3	15.9	13.1	11.2	8.4	5.7	3.4	5.9
BLAND	1,909	28,221	13,147	9.6	8.3	20.8	17.8	17.7	11.6	7.4	3.6	1.2	1.9
BOTETOURT	8,374	149,971	14,863	9.8	7.5	19.1	14.0	11.6	11.4	9.6	6.8	4.2	5.9
BRUNSWICK	5,041	65,933	9,592	12.2	11.9	28.2	17.2	11.7	7.6	5.0	2.3	1.3	2.4
BUCHANAN	10,990	225,887	17,252	9.7	6.9	15.5	11.8	13.3	14.4	10.8	7.1	4.2	6.2
BUCKINGHAM	3,752	47,405	9,752	13.2	9.8	28.5	17.4	11.6	8.7	5.2	2.9	1.2	1.6
CAMPBELL	16,963	293,224	14,412	9.8	7.3	19.7	14.9	13.2	11.1	8.7	6.5	3.9	4.8
CAROLINE	6,502	96,781	11,613	14.0	8.8	22.0	15.8	12.0	9.1	7.2	4.8	2.6	3.6
CARROLL	8,737	118,700	11,601	9.8	8.4	25.6	19.0	15.3	10.6	6.0	2.6	1.1	1.4
CHARLES CITY	2,554	39,111	12,187	12.6	8.1	21.8	17.2	13.4	9.6	6.3	4.5	2.5	4.1
CHARLOTTE	3,802	50,816	10,799	10.0	9.4	27.2	20.7	13.1	8.5	5.0	2.6	1.4	1.9
CHESTERFIELD	58,515	1,365,106	20,894	9.1	5.9	12.2	10.9	10.1	10.4	10.1	9.3	7.4	14.6
CLARKE	3,759	73,289	13,325	10.1	8.9	20.2	16.3	11.2	9.7	7.2	5.1	3.6	7.7
CRAIG	1,413	21,322	13,106	8.6	9.2	20.5	18.7	16.2	10.8	7.1	4.1	2.3	2.3
CULPEPER	8,435	141,781	12,812	10.4	8.4	22.1	16.1	11.9	9.4	7.8	5.1	3.5	5.1
CUMBERLAND	2,407	33,109	10,434	12.4	10.1	26.0	18.2	11.1	8.9	5.1	2.9	2.0	3.4
DICKENSON	5,238	96,708	15,159	12.4	8.3	17.1	11.8	13.8	15.7	9.0	4.9	2.7	4.3
DINWIDDIE	7,228	121,579	13,340	10.8	8.7	20.8	14.4	10.7	10.4	8.2	6.3	4.3	5.2
ESSEX	3,382	49,567	11,232	13.3	9.5	23.1	16.6	12.6	9.4	5.6	3.7	2.0	4.2
FAIRFAX	253,426	7,009,585	21,023	10.3	6.4	11.2	10.3	9.2	7.8	6.8	6.3	6.0	25.7
FAUQUIER	13,718	328,800	15,384	9.3	7.6	18.1	14.2	10.7	8.5	7.8	6.5	5.0	12.3
FLOYD	3,828	53,217	11,725	10.1	9.6	24.1	17.9	14.3	11.7	6.0	3.2	1.3	1.9
FLUVANNA	3,473	56,038	12,752	11.4	7.9	21.4	16.8	11.9	9.7	8.4	5.0	3.2	4.2
FRANKLIN	12,590	198,875	12,780	8.7	7.6	24.3	16.9	13.7	10.9	7.5	4.2	2.5	3.6
FREDERICK	13,259	226,796	13,834	11.0	8.1	18.7	15.9	12.9	10.6	8.5	5.9	3.3	5.0
GILES	6,218	96,631	13,242	10.3	8.1	19.6	18.5	15.1	10.5	7.9	4.6	2.3	2.9

Table A1. (continued)

	NUMBER OF RETURNS [a]	AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b]									
		TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
GLOUCESTER	7,834	143,470	14,271	10.7	8.4	18.9	14.1	11.3	10.9	8.5	6.1	3.9	7.3
GOOCHLAND	4,437	94,437	13,390	9.8	7.2	22.2	15.9	11.1	8.5	7.5	5.1	3.1	9.7
GRAYSON	5,588	72,320	10,643	10.4	8.8	28.2	20.2	14.6	9.4	4.0	2.1	0.9	1.4
GREENE	3,068	50,171	13,718	9.5	7.2	19.1	19.1	12.6	10.9	9.8	5.8	2.7	3.2
GREENSVILLE	3,666	51,292	10,608	12.0	9.6	26.2	18.2	12.2	9.4	6.0	2.8	1.3	2.3
HALIFAX	9,883	139,839	11,582	9.7	8.8	25.5	19.1	13.1	9.8	7.0	3.5	1.6	1.9
HANOVER	20,673	422,796	16,785	9.8	7.2	16.5	12.9	10.4	9.5	9.3	8.1	6.2	10.3
HENRICO	74,605	1,599,171	16,792	8.8	6.5	15.4	14.9	12.1	10.4	8.9	7.2	5.0	10.7
HENRY	23,202	367,188	12,414	9.5	7.9	24.2	17.3	12.6	11.3	7.1	4.3	2.5	3.3
HIGHLAND	964	13,248	11,102	10.2	10.0	25.7	18.4	13.6	8.9	5.8	2.9	2.1	2.3
ISLE OF WIGHT	8,043	143,801	14,213	10.2	7.0	18.8	16.6	12.3	11.0	8.4	6.4	3.7	5.5
JAMES CITY	9,839	185,104	13,015	13.1	9.4	19.3	13.5	9.8	8.0	6.6	5.3	4.4	10.5
KING AND QUEEN	2,251	32,755	10,986	11.7	9.7	25.4	16.0	10.6	9.6	5.7	4.2	3.1	3.8
KING GEORGE	3,768	75,036	15,025	10.2	6.9	18.4	14.4	10.5	9.7	7.9	6.7	4.7	10.6
KING WILLIAM	3,565	65,071	13,658	11.2	7.9	21.2	13.3	9.8	8.9	8.5	6.5	4.8	8.0
LANCASTER	4,005	68,182	11,335	12.4	10.7	22.8	15.4	11.0	7.7	5.6	3.7	2.9	7.9
LEE	6,605	95,911	10,843	11.7	11.1	24.6	15.2	12.1	10.3	6.2	3.8	1.8	3.2
LOUDOUN	23,455	560,514	18,839	9.4	6.4	14.5	12.3	9.6	8.1	8.1	7.8	6.8	17.0
LOUISA	6,361	94,683	11,549	10.8	9.5	24.5	16.5	11.3	10.1	7.0	4.5	2.4	3.3
LUNENBURG	4,099	54,368	9,942	10.8	10.2	29.3	17.8	12.5	8.6	4.2	2.4	1.5	2.4
MADISON	3,560	53,450	11,597	9.9	9.9	24.4	18.2	12.1	9.2	6.4	3.7	2.3	4.0
MATHEWS	2,959	53,448	13,657	9.3	9.0	20.1	15.8	11.5	10.2	7.8	5.8	3.3	7.1
MECKLENBURG	10,387	148,655	10,747	10.5	8.9	27.8	19.0	11.9	8.8	5.4	3.1	1.6	3.0
MIDDLESEX	2,938	46,644	11,295	11.5	11.5	22.9	16.2	12.7	8.6	6.0	3.9	2.1	4.7
MONTGOMERY	21,011	326,027	11,396	15.0	10.0	20.9	14.9	10.9	8.7	6.6	4.4	2.9	5.8
NELSON	4,153	60,902	11,603	11.0	8.7	24.2	19.0	12.3	9.1	6.8	3.9	1.9	3.1
NEW KENT	3,188	61,189	16,354	10.4	7.4	15.6	13.6	10.9	11.5	9.6	7.2	5.7	7.9
NORTHAMPTON	4,907	62,889	8,918	16.7	12.5	26.6	16.6	9.5	6.3	4.3	2.3	1.4	3.8
NORTHUMBERLAND	3,726	59,473	11,497	11.8	10.4	23.0	16.0	12.7	9.0	5.4	3.3	1.8	6.4
NOTTOWAY	5,135	75,199	11,096	11.9	9.5	25.0	16.0	10.9	9.5	6.9	4.2	2.4	3.5
ORANGE	6,970	127,588	12,311	10.4	8.1	23.5	17.4	10.9	9.3	6.6	5.0	2.9	5.9
PAGE	7,114	98,347	10,981	12.5	9.9	24.2	17.1	12.7	9.3	6.3	3.3	1.8	2.9
PATRICK	5,771	86,584	12,375	7.6	7.9	24.6	20.8	13.6	11.4	6.8	3.5	1.5	2.3
PITTSYLVANIA	23,604	353,065	12,186	9.6	8.4	23.6	19.1	12.1	10.5	7.1	4.7	2.4	2.5
POWHATAN	3,959	77,214	16,259	9.6	7.1	16.9	13.5	11.0	11.1	9.3	7.7	5.3	8.3
PRINCE EDWARD	4,936	69,884	10,438	11.7	10.3	26.4	18.1	11.0	8.4	5.2	3.7	2.0	3.2
PRINCE GEORGE	6,295	122,537	16,356	10.2	7.5	17.4	12.1	10.3	11.4	9.8	8.0	5.6	7.7
PRINCE WILLIAM	52,321	1,215,693	20,116	10.7	6.3	12.5	11.2	9.0	8.7	8.5	8.8	7.6	16.6
PULASKI	12,519	188,554	12,371	10.6	8.8	22.7	16.6	14.2	10.2	7.2	4.4	2.3	2.9
RAPPAHANNOCK	2,123	36,938	12,462	9.5	9.1	22.4	18.4	11.9	9.1	6.9	4.3	2.0	6.4

Table A1. (continued)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL ($000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
RICHMOND	2,527	40,969	11,955	13.1	8.7	22.0	16.0	11.2	9.6	6.8	5.2	2.8	4.6
ROANOKE	28,189	587,165	17,212	9.5	6.6	15.9	12.9	11.3	10.7	9.9	7.6	5.5	10.1
ROCKBRIDGE	6,236	94,260	12,492	9.7	8.9	21.9	19.1	14.2	10.4	7.0	4.0	1.9	2.8
ROCKINGHAM	22,156	348,780	12,674	9.7	8.4	22.6	17.3	13.7	10.7	6.9	4.2	2.4	4.1
RUSSELL	9,311	159,537	15,225	9.7	7.8	18.8	13.1	13.8	14.9	9.0	5.3	3.7	4.0
SCOTT	7,078	119,488	13,896	7.9	8.1	20.6	17.2	13.3	13.5	8.7	5.3	2.4	3.0
SHENANDOAH	10,788	156,891	11,874	11.0	8.7	23.5	18.3	13.6	10.3	6.6	3.3	1.8	2.9
SMYTH	11,212	159,189	11,232	11.1	8.7	25.7	18.4	14.0	9.8	5.5	2.8	1.4	2.8
SOUTHAMPTON	5,906	99,150	12,760	11.0	8.8	21.5	15.8	11.4	9.2	7.4	5.9	3.5	5.5
SPOTSYLVANIA	12,732	236,595	15,354	10.3	7.8	17.0	14.1	11.3	10.4	9.7	7.1	5.2	7.1
STAFFORD	14,842	306,417	17,266	10.5	7.1	15.7	12.2	9.8	10.0	9.1	8.0	5.8	11.7
SURRY	2,303	37,166	11,922	15.8	9.5	18.9	15.0	11.9	9.7	7.1	5.1	2.7	4.2
SUSSEX	3,957	58,921	10,826	13.0	9.5	24.8	16.7	11.9	8.1	5.7	3.9	2.1	4.2
TAZEWELL	16,291	306,916	14,950	10.0	8.2	18.6	13.4	12.9	12.8	8.5	5.5	3.8	6.4
WARREN	8,387	134,063	13,160	10.9	8.3	20.0	17.2	13.9	10.1	7.9	5.0	2.4	4.4
WASHINGTON	15,102	242,158	12,294	10.8	8.8	22.4	17.3	13.7	9.6	6.6	4.3	2.4	4.1
WESTMORELAND	5,327	74,409	9,901	14.5	10.4	25.6	15.5	9.8	8.4	5.5	4.1	2.3	3.9
WISE	13,836	259,779	14,948	10.6	8.1	18.1	13.3	11.8	13.8	9.4	6.0	3.6	5.3
WYTHE	9,004	132,490	11,709	11.4	8.8	23.8	17.4	13.6	10.2	6.4	3.5	1.8	3.0
YORK	12,212	243,198	14,953	14.0	7.9	16.0	12.1	9.1	8.1	8.3	7.0	5.6	11.9
CITIES	794,847	14,627,680	13,374	10.9	8.2	20.1	15.8	11.8	9.3	7.3	5.3	3.6	7.6
ALEXANDRIA	60,659	1,456,849	17,796	7.3	5.8	14.2	15.0	13.9	10.7	8.0	5.9	4.3	15.0
BEDFORD	2,244	33,747	11,679	10.4	9.5	23.9	18.3	11.6	8.7	6.4	4.0	3.0	4.1
BRISTOL	11,259	204,961	11,266	10.9	8.9	25.6	18.1	12.8	7.9	5.4	4.2	2.3	3.9
BUENA VISTA	2,242	33,653	13,060	10.4	8.6	19.5	18.7	15.3	10.7	8.3	4.1	2.1	2.1
CHARLOTTESVILLE	17,275	282,143	11,065	13.8	10.0	22.7	16.3	10.9	7.3	5.6	4.0	2.6	6.7
CHESAPEAKE	43,201	799,711	15,004	10.1	7.3	18.0	14.6	11.7	10.2	9.2	7.2	4.9	6.9
CLIFTON FORGE	1,684	29,307	13,380	10.8	9.1	21.4	12.8	12.4	9.7	8.8	5.7	3.4	5.6
COLONIAL HEIGHTS	7,076	142,112	17,161	10.2	7.4	15.1	12.7	10.5	10.5	9.9	7.9	6.2	9.6
COVINGTON	3,125	48,737	12,730	10.0	10.1	21.5	15.3	12.3	9.7	8.5	5.9	3.2	3.4
DANVILLE	19,685	333,298	11,865	11.3	8.8	23.0	18.4	10.6	8.7	6.9	4.7	2.8	4.7
EMPORIA	1,971	29,093	10,192	12.9	11.1	25.3	17.2	11.0	7.7	5.2	4.0	1.9	3.6
FAIRFAX	7,242	173,567	18,379	11.1	7.6	13.2	11.8	9.5	7.6	7.3	6.3	5.7	20.0
FALLS CHURCH	8,653	202,272	16,394	9.7	7.3	15.7	14.1	11.4	8.4	6.8	5.5	4.8	16.3
FRANKLIN	2,534	47,043	12,414	12.5	8.6	20.6	17.2	10.6	8.6	6.5	4.5	3.1	7.8
FREDERICKSBURG	6,515	113,097	12,439	11.2	9.5	20.7	17.7	11.8	8.3	6.0	4.3	3.2	7.2
GALAX	2,897	43,024	9,957	11.9	10.1	28.2	17.5	12.0	7.8	4.3	2.6	1.3	4.1
HAMPTON	44,519	766,241	13,681	12.1	8.3	18.5	15.0	12.2	10.0	8.2	5.9	3.8	5.9
HARRISONBURG	6,572	109,530	11,648	12.5	9.7	22.3	16.7	10.3	8.3	6.4	4.7	2.9	6.2
HOPEWELL	9,152	161,886	14,949	10.7	8.4	18.2	12.9	11.9	12.0	9.5	6.3	4.5	5.7
LEXINGTON	2,001	35,744	12,621	11.2	8.6	22.0	15.4	10.4	9.2	6.4	4.4	3.6	8.3

Table A1. (continued)

	NUMBER OF RETURNS [a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
LYNCHBURG	25,795	467,740	13,144	10.5	8.5	21.7	14.9	11.8	9.3	6.8	5.3	3.5	7.8
MANASSAS	7,777	172,598	18,517	10.9	6.5	12.1	12.7	11.1	9.9	8.7	7.3	7.0	13.7
MANASSAS PARK	2,013	34,889	15,921	10.4	6.7	16.9	13.5	13.8	12.1	11.9	6.9	4.3	3.6
MARTINSVILLE	7,730	138,609	11,249	11.1	8.5	26.3	16.5	10.5	8.0	5.4	3.7	2.4	7.6
NEWPORT NEWS	54,376	978,581	13,712	12.0	8.0	18.3	15.8	12.3	9.5	7.8	5.8	3.7	6.8
NORFOLK	81,291	1,363,233	12,003	10.8	9.2	22.9	17.5	12.1	8.9	6.4	4.3	2.6	5.2
NORTON	1,583	29,076	12,797	14.3	8.8	19.7	12.8	11.0	10.8	8.0	4.6	3.0	7.0
PETERSBURG	15,622	250,636	11,215	13.0	9.1	24.2	15.2	10.6	8.3	6.4	4.4	3.0	5.7
POQUOSON	3,321	68,583	17,186	13.6	6.0	14.6	11.7	9.4	10.6	9.3	7.8	5.1	12.0
PORTSMOUTH	39,247	657,193	13,121	10.2	8.2	20.9	17.2	12.3	10.2	7.7	5.4	3.3	4.6
RADFORD	3,946	66,947	13,171	11.5	8.1	20.3	15.9	13.4	8.4	7.6	4.9	3.4	6.4
RICHMOND	98,641	1,755,599	11,956	10.8	8.7	23.7	17.3	12.0	8.7	5.6	3.9	2.7	4.5
ROANOKE	40,302	677,342	12,201	10.9	6.6	23.1	16.7	12.4	9.3	6.7	4.1	2.7	5.4
SALEM	9,772	176,112	14,230	10.2	8.0	19.2	15.0	13.0	10.2	8.3	5.5	3.8	6.9
SOUTH BOSTON	2,711	44,853	12,149	11.0	8.2	22.8	18.6	11.0	9.5	6.1	4.4	2.4	5.9
STAUNTON	8,872	156,220	13,041	10.0	8.1	22.0	16.2	11.8	9.4	8.2	5.4	3.0	5.9
SUFFOLK	17,525	292,825	12,671	11.6	8.3	20.5	17.9	11.1	9.1	7.6	5.4	3.2	5.2
VIRGINIA BEACH	95,072	1,923,643	14,802	11.8	8.0	17.1	13.6	10.5	9.0	8.1	6.7	4.9	10.2
WAYNESBORO	6,601	113,756	13,493	10.7	8.1	20.0	16.1	12.3	10.0	8.0	5.1	3.3	6.5
WILLIAMSBURG	3,480	62,797	11,610	15.0	9.5	20.5	15.2	10.2	7.2	6.1	4.1	2.6	9.5
WINCHESTER	8,664	150,433	12,391	11.4	8.8	21.4	17.5	11.6	9.0	6.2	5.0	2.7	6.3
NON-SMSA	574,346	9,419,172	12,547	10.9	8.7	22.1	16.3	12.4	10.1	7.2	4.7	2.8	4.9
SMSA	1,480,915	31,131,532	15,452	10.3	7.4	17.1	14.2	11.2	9.3	7.7	6.1	4.6	12.1
CHARLOTTESVILLE	43,891	920,218	12,997	11.9	8.3	20.1	16.2	11.4	8.6	6.9	4.9	3.3	8.4
DANVILLE	43,289	686,363	12,042	10.4	8.6	23.4	18.8	11.4	9.7	7.0	4.7	2.6	3.5
J.CITY-K-BRISTOL	33,439	566,607	12,269	10.3	8.7	23.1	17.5	13.3	9.8	6.7	4.5	2.4	3.8
LYNCHBURG	56,717	988,810	13,639	10.1	7.9	21.0	15.0	12.5	10.2	7.8	5.8	3.6	5.9
NEW.NEWS-HAMPTON	135,581	2,447,974	13,781	12.4	8.2	18.2	14.8	11.6	9.5	7.9	5.9	4.0	7.5
NOR.-VA.B.-PORT.	276,336	5,036,604	13,496	11.0	8.3	19.7	15.7	11.5	9.3	7.7	5.8	3.9	7.1
PET.-COL.HEIGHTS	45,373	798,751	13,675	11.4	8.4	20.1	13.8	10.8	10.2	8.4	6.1	4.4	6.5
RICHMOND	266,573	5,414,623	15,053	9.8	7.3	18.0	14.8	11.5	9.7	8.0	6.5	4.7	9.8
ROANOKE	88,050	1,611,913	13,974	10.2	7.8	20.0	15.1	12.1	10.1	8.2	5.7	3.8	7.1
WASHINGTON	491,666	12,759,670	19,878	9.4	6.3	12.4	11.8	10.5	8.7	7.4	6.5	5.8	21.2

Table A1. (continued)

	NUMBER OF RETURNS a/	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) b/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	2,055,261	40,550,704	14,490	10.5	7.8	18.5	14.8	11.6	9.5	7.5	5.7	4.1	10.1
1. LENOWISCO	29,102	504,253	13,580	10.4	8.8	20.3	14.6	12.2	12.8	8.4	5.3	2.9	4.4
2. CUMB.PLATEAU	41,830	789,048	15,644	10.1	7.8	17.6	12.7	13.3	14.0	9.3	5.8	3.7	5.5
3. MT.ROGERS	65,708	1,001,064	11,528	10.8	8.8	24.8	18.1	13.9	9.5	5.8	3.4	1.7	3.0
4. NEW RIVER	47,522	731,377	12,111	12.5	9.2	21.4	16.1	12.8	9.5	7.0	4.4	2.6	4.4
5. FIFTH	97,466	1,770,846	13,952	10.3	7.9	20.0	14.9	12.1	10.0	8.3	5.7	3.8	6.8
6. CENTRAL SHEN.	77,672	1,285,998	13,018	10.2	8.2	21.4	17.0	13.0	10.2	7.5	4.9	2.9	4.8
7. LORD FAIRFAX	51,971	839,819	12,614	11.2	8.7	21.2	17.1	12.8	10.0	7.2	4.6	2.6	4.6
8. NO.VIRGINIA	491,666	12,759,670	19,878	9.4	6.3	12.4	11.8	10.5	8.7	7.4	6.5	5.8	21.2
9. RAP.-RAPIDAN	34,806	688,557	13,401	9.9	8.2	21.0	16.0	11.3	9.0	7.3	5.4	3.8	8.1
10. THOMAS JEFFERSON	54,405	975,803	12,705	11.7	8.5	20.9	16.4	11.4	8.8	6.9	4.8	3.1	7.4
11. CENTRAL VIRGINIA	72,172	1,254,415	13,687	9.9	7.8	21.0	15.3	12.6	10.3	7.9	5.7	3.6	5.8
12. WEST PIEDMONT	92,582	1,477,619	12,188	9.8	8.2	24.0	18.1	12.1	10.2	6.9	4.4	2.5	3.7
13. SOUTHSIDE	28,022	399,280	10,947	10.6	9.3	26.5	18.7	12.2	9.0	6.0	3.2	1.6	2.8
14. PIEDMONT	27,036	372,604	10,487	11.6	9.7	26.9	17.8	11.7	8.8	5.5	3.3	1.8	2.7
15. RICHMOND	266,573	5,414,623	15,053	9.8	7.3	18.0	14.8	11.5	9.7	8.0	6.5	4.7	9.8
16. RADCO	44,359	827,925	14,587	11.1	7.9	18.0	14.3	10.9	9.7	8.4	6.6	4.7	8.5
17. NORTHERN NECK	15,585	243,033	10,969	13.1	10.2	23.7	15.7	11.0	8.6	5.7	4.0	2.4	5.6
18. MID.PENINSULA	22,929	390,955	12,852	11.2	9.1	21.2	15.0	11.4	9.9	7.4	5.3	3.4	6.3
19. CRATER	57,270	975,223	12,982	11.7	8.7	20.9	14.4	11.0	9.9	7.9	5.7	3.9	5.9
20. S.E.VIRGINIA	292,819	5,326,598	13,492	11.0	8.3	19.7	15.7	11.5	9.4	7.7	5.8	3.9	7.0
21. PENINSULA	127,747	2,304,504	13,753	12.5	8.2	18.2	14.9	11.7	9.4	7.9	5.9	4.0	7.5
22. ACCOMACK-NORTH.	16,019	217,493	9,564	14.3	11.7	26.2	16.7	10.3	7.5	4.8	2.8	1.8	3.9

a/ Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.

b/ Details may not add to 100.0 due to rounding.

c/ Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A2.
Adjusted Gross Income on Married Couple Returns, 1981

	NUMBER OF RETURNS a/	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) b/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	1,071,984	30,211,665	23,602	2.6	3.1	10.4	11.7	12.7	13.1	11.7	9.5	7.1	18.0
UNASSIGNED c/	17,283	480,077	14,698	8.0	6.9	19.2	16.9	12.8	9.8	7.0	4.9	3.7	10.8
COUNTIES	689,947	19,664,978	24,129	2.5	3.0	10.1	11.4	12.4	12.9	11.4	9.4	7.2	19.8
ACCOMACK	5,653	111,685	16,424	4.3	6.0	17.7	17.4	16.2	13.4	9.0	5.5	3.5	7.0
ALBEMARLE	10,431	327,581	24,591	2.5	2.4	9.3	11.2	12.8	13.0	12.1	9.5	7.1	20.4
ALLEGHANY	2,997	67,023	21,091	3.3	4.5	13.0	12.4	13.7	13.6	14.6	10.4	6.3	8.0
AMELIA	1,606	31,253	17,609	5.3	5.0	15.7	14.9	17.2	13.7	11.8	7.5	3.9	4.8
AMHERST	5,656	125,454	20,786	2.6	2.9	12.1	13.6	16.3	15.6	13.6	9.8	6.8	6.6
APPOMATTOX	2,522	52,215	19,543	3.8	4.0	13.6	13.7	16.5	16.2	14.2	8.3	4.4	5.4
ARLINGTON	26,676	1,083,078	34,140	1.8	1.9	6.5	7.4	8.0	8.4	8.9	8.6	8.6	39.9
AUGUSTA	12,199	278,380	20,542	3.0	3.0	11.4	14.7	16.1	15.9	12.8	9.5	5.6	7.9
BATH	1,245	24,696	15,918	4.7	4.3	19.9	18.1	16.6	14.1	8.1	4.7	3.2	6.3
BEDFORD	8,288	188,356	20,416	2.4	3.2	11.9	14.6	16.5	16.0	12.5	8.7	5.2	8.9
BLAND	1,248	22,725	17,158	3.4	4.6	14.5	17.6	22.8	16.7	10.6	5.4	1.7	2.6
BOTETOURT	5,195	121,940	21,983	2.3	3.3	11.3	12.5	14.3	15.6	14.4	10.5	6.6	9.1
BRUNSWICK	2,637	47,677	15,127	5.0	5.3	19.2	20.0	17.9	12.7	8.9	4.2	2.5	4.2
BUCHANAN	7,455	189,485	22,016	3.2	4.1	10.2	10.0	15.0	18.6	14.6	9.8	6.0	8.5
BUCKINGHAM	2,040	34,086	14,865	5.4	5.8	21.2	18.1	16.6	14.3	9.0	4.9	2.1	2.6
CAMPBELL	10,041	232,819	21,602	2.4	3.1	10.8	12.8	15.8	16.4	14.0	10.5	6.5	7.9
CAROLINE	3,287	70,832	19,637	3.3	4.0	12.9	15.0	15.9	15.3	12.9	8.9	4.9	6.8
CARROLL	5,642	95,611	15,865	3.7	4.7	18.8	19.1	21.3	15.7	9.2	4.0	1.6	2.0
CHARLES CITY	1,126	25,958	20,739	3.8	3.2	9.7	14.9	16.1	15.6	12.3	9.8	5.5	9.0
CHARLOTTE	2,231	38,027	14,765	4.9	5.8	19.2	21.0	18.6	12.9	7.9	4.3	2.3	2.9
CHESTERFIELD	34,882	1,112,669	30,089	1.2	1.3	4.8	6.4	8.9	12.4	14.7	14.5	11.9	23.8
CLARKE	2,069	56,152	20,987	3.6	4.3	11.3	13.7	14.2	14.5	11.6	8.3	6.0	12.5
CRAIG	883	16,685	17,571	4.1	4.9	13.6	17.1	20.0	15.9	11.1	6.1	3.5	3.5
CULPEPER	4,718	107,963	19,921	3.0	3.6	14.0	14.9	14.8	14.4	12.5	8.5	6.0	8.4
CUMBERLAND	1,340	24,907	15,930	4.9	5.1	17.2	19.8	16.0	14.5	8.3	4.9	3.5	5.7
DICKENSON	3,591	80,120	19,724	4.9	5.9	12.4	11.4	16.2	20.3	12.2	7.0	3.7	5.9
DINWIDDIE	3,957	92,236	22,040	2.8	3.7	11.4	13.0	13.0	14.7	13.5	11.0	7.7	9.0
ESSEX	1,693	35,000	18,158	4.0	4.7	14.0	16.0	18.0	16.0	9.6	6.8	3.7	7.2
FAIRFAX	127,007	5,307,023	38,871	1.5	1.3	4.2	5.1	5.9	7.0	8.2	9.2	9.8	47.8
FAUQUIER	7,817	251,907	24,890	2.3	2.9	9.9	11.6	12.0	11.6	11.6	10.1	8.1	20.0
FLOYD	2,435	42,454	16,231	3.8	5.5	17.7	18.2	19.2	17.0	9.0	4.7	1.9	2.8
FLUVANNA	1,985	43,727	19,854	3.3	3.3	13.4	14.9	15.5	15.0	13.8	8.4	5.3	7.0
FRANKLIN	7,642	157,091	18,371	2.6	3.3	14.8	17.1	18.1	16.3	11.6	6.6	4.1	5.6
FREDERICK	7,979	182,236	20,502	3.1	3.5	11.3	14.3	16.0	15.6	13.2	9.4	5.3	8.1
GILES	3,725	74,939	18,433	2.8	4.3	13.2	16.9	18.5	15.9	12.5	7.5	3.8	4.6

Table A2. (continued)

	NUMBER OF RETURNS [a]	AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b]									
		TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
GLOUCESTER	4,762	114,185	21,556	2.9	4.1	12.6	12.5	13.2	15.2	12.7	9.4	6.1	11.2
GOOCHLAND	2,355	73,532	22,826	2.8	2.7	10.6	13.1	13.6	12.7	12.5	9.3	5.6	17.0
GRAYSON	3,578	57,488	14,420	4.8	5.5	20.4	21.9	20.8	13.8	6.2	3.3	1.2	2.0
GREENE	1,803	39,166	20,590	2.7	2.6	11.4	15.3	15.9	16.9	15.8	9.5	4.4	5.3
GREENSVILLE	1,999	38,086	16,283	5.4	5.0	16.8	18.4	17.2	15.7	10.4	5.0	2.3	3.9
HALIFAX	5,731	105,452	16,793	3.4	4.8	17.1	18.2	18.2	15.5	11.4	5.8	2.6	2.9
HANOVER	11,870	340,688	26,998	1.8	2.1	7.2	8.6	11.1	13.4	14.5	13.4	10.5	17.4
HENRICO	37,716	1,179,432	27,381	1.3	1.9	6.7	8.5	11.0	13.6	14.7	13.0	9.4	19.9
HENRY	12,975	282,513	19,262	2.1	3.3	13.0	16.2	18.1	18.0	11.9	7.5	4.3	5.6
HIGHLAND	596	10,228	14,912	4.2	6.0	20.8	19.1	16.8	12.4	8.9	4.5	3.4	3.5
ISLE OF WIGHT	4,387	108,745	22,365	2.9	3.0	9.6	12.1	14.5	16.5	14.1	11.2	6.4	9.5
JAMES CITY	4,726	140,144	25,452	2.0	2.3	8.8	10.6	12.2	13.0	11.7	10.0	8.4	20.9
KING AND QUEEN	1,174	23,748	18,291	3.2	4.3	17.0	16.6	13.5	15.7	10.0	7.3	5.6	6.6
KING GEORGE	2,118	57,036	23,714	2.3	2.5	10.8	13.3	11.3	13.2	11.9	10.1	7.4	17.1
KING WILLIAM	1,922	50,438	24,222	2.8	2.8	10.7	10.4	12.0	13.4	14.4	11.0	8.2	14.3
LANCASTER	2,246	52,425	17,670	3.6	5.3	17.1	15.9	15.1	11.7	8.5	5.5	4.5	12.7
LEE	4,289	77,441	15,233	5.2	7.9	20.3	16.0	15.0	14.0	8.9	5.6	2.8	4.5
LOUDOUN	13,055	437,132	30,958	1.8	1.9	6.7	7.3	8.6	9.8	11.6	12.3	11.3	28.7
LOUISA	3,428	69,272	18,400	4.1	4.1	15.6	16.3	14.6	15.8	12.1	7.7	4.3	5.5
LUNENBURG	2,313	40,507	14,871	4.3	6.1	20.1	20.1	18.2	13.7	6.7	4.1	2.5	4.1
MADISON	2,023	40,101	17,308	4.2	5.1	15.5	17.8	16.1	15.1	10.2	5.8	3.8	6.4
MATHEWS	1,768	41,895	20,121	2.7	4.3	14.5	14.9	13.2	14.0	11.4	8.8	4.9	11.2
MECKLENBURG	5,873	113,051	15,908	3.3	4.2	19.6	19.7	17.4	13.9	9.0	5.3	2.6	5.0
MIDDLESEX	1,616	35,577	17,258	3.5	5.6	16.6	16.5	17.3	12.9	9.9	6.3	3.5	7.9
MONTGOMERY	10,823	244,999	19,883	3.7	4.1	13.5	14.5	14.6	14.4	11.4	7.8	5.2	10.8
NELSON	2,335	44,988	16,860	4.0	4.8	16.1	18.9	16.6	13.7	11.1	6.6	3.3	4.8
NEW KENT	1,857	48,311	24,709	1.9	3.1	7.5	10.3	12.4	15.7	14.9	11.9	9.3	12.9
NORTHAMPTON	2,357	44,466	14,691	5.1	6.7	20.7	18.5	15.1	11.6	8.0	4.2	2.7	7.1
NORTHUMBERLAND	2,158	46,205	16,924	4.2	5.3	16.9	17.0	17.1	12.8	8.3	5.2	2.9	10.3
NOTTOWAY	2,778	55,960	18,228	4.5	4.3	15.1	16.2	15.3	14.8	11.8	7.5	4.3	6.2
ORANGE	3,822	88,002	19,713	2.8	3.4	14.5	15.9	14.1	14.9	11.1	8.4	4.9	9.9
PAGE	4,095	74,622	16,373	5.0	5.4	16.5	18.3	17.6	14.4	9.8	5.3	2.9	4.7
PATRICK	3,706	69,502	16,795	2.7	4.5	16.9	19.1	18.6	16.9	10.1	5.3	2.2	3.5
PITTSYLVANIA	13,636	271,729	18,258	3.0	4.0	14.0	17.8	17.1	16.5	11.7	7.7	4.0	4.1
POWHATAN	2,441	62,905	24,003	2.4	2.8	9.2	11.3	12.3	14.8	13.7	11.9	8.3	13.0
PRINCE EDWARD	2,511	49,836	16,517	3.5	5.1	18.1	18.2	16.4	13.3	9.2	6.6	3.6	5.9
PRINCE GEORGE	3,672	96,886	24,840	3.1	2.7	9.9	9.7	10.6	14.5	14.6	12.8	9.2	13.0
PRINCE WILLIAM	30,098	979,585	31,496	1.7	1.7	5.4	7.0	8.0	10.1	12.0	13.8	12.4	28.0
PULASKI	7,387	146,449	18,068	2.8	4.3	15.1	16.4	18.6	15.7	11.6	7.2	3.8	4.5
RAPPAHANNOCK	1,187	27,551	18,294	3.5	5.1	16.2	15.8	14.3	14.0	11.0	6.7	3.3	10.8

Table A2. (continued)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
RICHMOND	1,414	31,627	18,775	3.7	4.5	14.1	16.7	14.4	14.6	11.0	8.6	4.7	7.5
ROANOKE	16,695	474,943	25,821	1.8	2.3	7.4	9.6	12.1	14.5	15.0	12.1	8.9	16.4
ROCKBRIDGE	3,795	72,988	17,313	3.3	4.8	15.0	18.4	18.3	15.8	10.7	6.4	3.1	4.3
ROCKINGHAM	13,093	272,397	18,454	3.5	3.6	13.7	16.5	18.5	16.3	10.8	6.6	3.9	6.6
RUSSELL	6,316	132,439	20,036	3.5	4.7	13.6	12.2	15.8	19.6	12.4	7.3	5.2	5.6
SCOTT	4,810	98,977	18,373	3.1	4.6	16.0	16.3	14.8	17.6	12.2	7.6	3.5	4.2
SHENANDOAH	6,041	116,441	17,432	4.2	4.3	14.9	17.4	18.8	16.1	10.8	5.5	2.8	5.0
SMYTH	6,984	127,092	15,796	3.4	4.8	18.5	20.2	19.8	14.6	8.4	4.2	2.0	4.0
SOUTHAMPTON	3,341	77,233	20,427	3.7	4.3	12.0	13.7	15.1	14.0	12.2	9.9	5.8	9.2
SPOTSYLVANIA	7,684	190,424	23,314	2.3	3.0	10.1	11.6	13.5	14.3	14.5	10.9	8.3	11.4
STAFFORD	8,960	251,876	26,480	2.3	2.3	8.2	9.0	10.6	13.5	13.3	12.4	9.1	19.0
SURRY	1,115	26,708	20,391	4.3	3.9	13.4	12.7	14.4	16.1	12.7	9.1	5.4	7.9
SUSSEX	1,875	40,412	18,230	5.2	3.8	14.0	16.4	16.3	14.0	10.6	7.6	4.3	7.6
TAZEWELL	10,649	253,524	20,575	3.4	4.7	12.7	12.0	15.3	17.3	12.0	8.0	5.6	9.1
WARREN	4,780	101,473	19,229	3.0	4.0	13.3	15.2	17.1	15.3	12.7	8.2	4.0	7.1
WASHINGTON	9,630	197,383	16,896	3.7	5.0	16.6	18.1	17.3	13.6	9.4	6.6	3.6	6.1
WESTMORELAND	2,712	53,619	16,880	4.5	5.2	18.7	16.6	13.2	13.7	9.4	7.3	4.2	7.1
WISE	8,998	213,471	20,873	3.9	4.3	12.3	12.4	13.9	18.5	13.1	8.8	5.4	7.5
WYTHE	5,470	104,526	16,965	3.9	4.8	16.4	17.5	18.7	15.8	10.0	5.5	2.9	4.4
YORK	6,501	192,958	27,636	2.3	2.2	8.1	8.8	9.9	11.7	13.3	12.1	10.0	21.6
CITIES	364,754	10,066,610	23,027	2.5	3.0	10.8	12.1	13.2	13.8	12.7	10.0	7.0	14.9
ALEXANDRIA	20,036	783,562	31,707	2.2	2.1	7.1	8.5	8.6	9.2	9.3	8.9	7.8	36.3
BEDFORD	1,103	23,676	18,960	2.5	3.5	14.4	17.0	15.7	13.7	11.9	7.5	6.0	7.6
BRISTOL	6,326	159,770	16,116	4.9	5.0	19.0	17.4	16.4	11.8	8.6	6.7	3.8	6.3
BUENA VISTA	1,312	26,151	18,605	2.2	4.0	11.3	17.2	21.0	17.0	13.3	6.8	3.6	3.3
CHARLOTTESVILLE	6,655	178,988	21,879	3.1	3.5	12.2	13.4	13.1	12.6	11.5	9.2	6.0	15.4
CHESAPEAKE	24,176	624,106	24,160	1.8	2.5	9.0	11.3	13.1	14.7	14.9	12.2	8.4	12.0
CLIFTON FORGE	915	22,074	21,378	4.3	4.7	11.5	10.7	14.9	13.9	14.4	9.6	5.9	9.8
COLONIAL HEIGHTS	3,914	110,899	27,047	1.3	2.3	6.9	8.0	10.9	14.2	15.4	13.4	10.8	16.7
COVINGTON	1,736	35,704	19,211	2.9	5.5	15.3	14.3	14.2	13.7	12.7	10.2	5.6	5.6
DANVILLE	9,973	246,414	19,518	3.1	3.7	13.5	16.5	14.6	14.1	12.1	8.5	5.4	8.5
EMPORIA	928	20,479	17,617	4.0	5.6	15.1	16.8	16.1	13.6	10.2	7.8	3.9	6.7
FAIRFAX	3,398	128,393	35,501	1.6	1.2	4.9	6.2	6.2	7.6	10.5	10.9	10.6	40.5
FALLS CHURCH	3,440	126,347	30,805	2.1	2.9	8.5	9.4	9.0	8.1	8.6	8.5	8.7	34.1
FRANKLIN	1,248	35,097	21,523	3.1	2.6	12.5	13.4	14.0	13.9	11.5	8.3	5.7	14.6
FREDERICKSBURG	2,763	73,335	21,485	3.0	4.1	13.0	13.3	13.0	12.3	11.0	8.6	6.6	15.1
GALAX	1,600	32,824	15,453	4.5	4.7	20.1	18.9	18.6	12.7	7.1	4.2	2.2	6.8
HAMPTON	21,940	551,918	23,096	2.6	2.9	10.0	11.3	13.5	15.7	14.4	11.2	7.1	11.3
HARRISONBURG	2,978	75,941	21,323	3.1	2.7	12.1	14.5	13.8	14.3	12.0	9.0	5.8	12.7
HOPEWELL	4,721	117,900	23,805	2.0	3.1	9.9	10.5	12.1	16.2	15.8	11.3	8.5	10.5
LEXINGTON	1,000	25,350	21,448	2.6	2.9	13.8	13.0	13.4	14.5	10.4	7.8	6.7	14.6

Table A2. (continued)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
LYNCHBURG	12,550	336,587	22,716	2.5	3.2	11.8	11.7	13.0	14.1	12.2	9.9	6.6	14.9
MANASSAS	4,215	133,634	29,505	1.7	1.5	5.2	8.1	9.6	12.1	12.9	12.1	12.2	24.4
MANASSAS PARK	1,116	26,613	23,700	1.8	1.5	7.9	9.3	16.2	17.9	19.8	11.8	7.4	6.2
MARTINSVILLE	3,561	97,221	20,052	2.1	3.6	14.5	15.2	14.5	13.5	10.0	7.3	4.7	14.6
NEWPORT NEWS	26,139	703,084	23,484	2.5	2.9	9.6	11.2	13.5	14.6	13.9	11.0	7.2	13.4
NORFOLK	35,159	903,596	20,588	2.7	3.3	12.6	14.8	15.0	14.4	12.3	8.7	5.4	10.9
NORTON	865	22,420	20,906	4.4	4.5	14.2	12.3	11.7	16.0	12.4	7.6	4.9	12.0
PETERSBURG	6,317	163,601	22,290	2.8	3.5	13.2	12.1	12.6	12.8	13.0	9.8	7.1	13.2
POQUOSON	1,987	57,246	26,462	1.8	1.6	8.3	8.3	11.0	14.9	13.9	12.5	8.2	19.4
PORTSMOUTH	18,962	464,293	21,851	1.8	2.7	10.7	13.9	15.0	16.3	13.9	10.3	6.5	9.0
RADFORD	2,031	49,434	21,352	2.6	3.7	11.4	12.9	15.7	13.8	12.4	9.2	6.2	12.0
RICHMOND	34,133	1,041,314	22,720	2.5	3.1	11.7	12.3	13.1	13.3	11.5	9.3	6.8	16.4
ROANOKE	18,688	467,134	20,291	2.5	3.7	12.9	14.4	15.7	14.8	12.1	8.0	5.3	10.6
SALEM	5,173	132,795	22,765	2.4	3.3	9.7	10.7	15.3	15.5	13.7	10.0	6.9	12.5
SOUTH BOSTON	1,377	32,286	19,606	2.5	3.3	14.1	16.5	14.7	15.3	10.8	7.6	4.4	10.5
STAUNTON	4,624	114,952	21,474	2.6	3.2	11.6	13.4	14.8	14.8	14.1	9.6	5.6	10.2
SUFFOLK	9,043	217,693	21,129	2.6	3.4	12.1	14.2	14.4	14.5	13.5	9.8	5.9	9.6
VIRGINIA BEACH	49,717	1,473,939	25,856	2.8	2.7	8.6	9.6	12.3	12.7	13.2	11.8	8.7	18.5
WAYNESBORO	3,543	85,447	21,485	2.1	3.1	12.5	13.9	14.3	14.7	13.4	8.7	6.0	11.5
WILLIAMSBURG	1,302	40,365	24,128	3.4	2.5	10.6	12.0	12.1	11.4	11.8	8.2	6.1	21.8
WINCHESTER	4,000	104,027	20,987	3.2	3.6	12.6	13.1	14.6	14.9	11.4	9.6	5.2	11.8
NON-SMSA	329,633	7,252,059	19,023	3.4	4.2	14.1	15.3	16.1	15.3	11.4	7.6	4.6	7.9
SMSA	725,068	22,479,530	26,463	2.1	2.5	8.6	9.9	11.2	12.2	12.0	10.5	8.3	22.7
CHARLOTTESVILLE	20,874	589,461	22,837	2.8	2.8	10.8	12.6	13.4	13.4	12.4	9.3	6.3	16.2
DANVILLE	23,609	518,143	16,740	3.1	3.9	13.8	17.2	16.0	15.5	11.8	8.0	4.6	6.0
J.CITY-K-BRISTOL	20,766	456,130	16,966	3.9	4.9	17.2	17.5	16.5	14.0	9.8	6.9	3.6	5.7
LYNCHBURG	30,769	747,075	21,687	2.6	3.2	11.7	12.6	14.8	15.3	13.2	9.9	6.4	10.3
NEW.NEWS-HAMPTON	67,357	1,799,901	23,773	2.5	2.8	9.7	11.0	13.0	14.5	13.7	11.0	7.5	14.2
NOR.-VA.B.-PORT.	137,057	3,683,626	23,218	2.5	2.8	10.2	12.1	13.3	14.1	13.4	10.7	7.3	13.5
PET.-COL.HEIGHTS	22,581	581,522	23,863	2.4	3.1	10.6	10.8	11.9	14.4	14.3	11.4	8.5	12.5
RICHMOND	126,380	3,884,810	26,757	1.7	2.2	7.7	9.2	11.1	13.2	13.7	12.3	9.4	19.4
ROANOKE	46,634	1,213,496	22,643	2.2	3.1	10.4	12.1	14.3	14.9	13.5	9.9	6.9	12.6
WASHINGTON	229,041	9,005,367	35,594	1.6	1.6	5.2	6.2	7.0	8.1	9.2	9.9	9.9	41.2

Table A2. (continued)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	1,054,701	29,731,589	23,731	2.5	3.0	10.3	11.6	12.7	13.2	11.8	9.6	7.1	18.1
1. LENOWISCO	18,962	412,308	19,019	4.0	5.2	15.1	14.2	14.2	17.1	11.9	7.7	4.3	6.2
2. CUMB.PLATEAU	28,011	655,567	20,719	3.5	4.7	12.2	11.4	15.4	18.5	12.8	8.2	5.4	7.7
3. MT.ROGERS	40,478	797,420	16,145	4.0	4.9	18.0	18.8	18.9	14.2	8.8	5.3	2.6	4.5
4. NEW RIVER	26,401	558,275	18,801	3.3	4.3	14.1	15.6	16.8	15.2	11.5	7.4	4.4	7.5
5. FIFTH	52,282	1,338,297	22,433	2.4	3.3	10.7	12.2	14.3	14.7	13.6	10.0	6.8	12.1
6. CENTRAL SHEN.	44,385	986,732	19,493	3.1	3.5	13.0	15.5	16.7	15.6	11.9	8.0	4.8	8.0
7. LORD FAIRFAX	29,054	634,952	19,040	3.6	4.1	13.3	15.5	16.7	15.3	11.8	7.8	4.3	7.6
8. NO.VIRGINIA	229,041	9,005,367	35,594	1.6	1.6	5.2	6.2	7.0	8.1	9.2	9.9	9.9	41.2
9. RAP.-RAPIDAN	19,567	515,525	21,166	2.8	3.5	12.7	14.1	13.6	13.4	11.5	8.7	6.2	13.2
10. THOMAS JEFFERSON	26,637	703,721	21,619	3.0	3.2	11.9	13.6	13.8	13.7	12.2	8.8	5.8	13.8
11. CENTRAL VIRGINIA	40,160	959,106	21,345	2.6	3.2	11.8	13.1	15.2	15.4	13.0	9.6	6.2	9.9
12. WEST PIEDMONT	51,493	1,124,471	18,745	2.7	3.7	14.0	16.9	16.9	16.2	11.6	7.4	4.3	6.3
13. SOUTHSIDE	15,618	298,466	16,382	3.5	4.5	18.1	18.9	17.6	14.4	10.0	5.5	2.7	4.6
14. PIEDMONT	14,819	274,576	16,072	4.6	5.3	18.1	18.3	16.9	13.9	9.3	5.7	3.2	4.6
15. RICHMOND	126,380	3,884,810	26,757	1.7	2.2	7.7	9.2	11.1	13.2	13.7	12.3	9.4	19.4
16. RADCO	24,812	643,502	23,735	2.5	3.0	10.2	11.4	12.5	13.8	13.3	10.9	7.9	14.4
17. NORTHERN NECK	8,530	183,877	17,408	4.0	5.1	17.0	16.6	14.9	13.1	9.1	6.5	4.0	9.5
18. MID.PENINSULA	12,935	300,842	20,336	3.1	4.2	13.7	13.9	14.2	14.6	11.8	8.7	5.5	10.3
19. CRATER	28,496	707,207	22,527	2.9	3.4	11.5	12.0	12.8	14.5	13.6	10.5	7.5	11.2
20. S.E.VIRGINIA	146,033	3,904,701	23,110	2.5	2.9	10.3	12.2	13.4	14.2	13.4	10.7	7.3	13.3
21. PENINSULA	62,595	1,685,716	23,950	2.5	2.7	9.5	10.9	12.9	14.5	13.8	11.1	7.6	14.5
22. ACCOMACK-NORTH.	8,010	156,151	15,917	4.5	6.2	18.6	17.7	15.9	12.9	8.7	5.2	3.3	7.1

a/ Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.

b/ Details may not add to 100.0 due to rounding.

c/ Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A3.
Adjusted Gross Income on Individual Returns, 1981

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[a/] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	1,018,271	11,010,493	8,372	18.8	12.8	27.2	18.1	10.3	5.7	3.0	1.6	0.9	1.6
UNASSIGNED[b/]	17,711	191,378	7,780	19.4	14.2	29.4	16.8	9.0	4.4	2.5	1.6	0.7	2.0
COUNTIES	570,467	6,258,046	8,343	19.4	12.9	26.5	17.4	10.1	5.8	3.2	1.8	1.1	1.8
ACCOMACK	5,459	42,918	6,507	22.6	16.9	34.8	16.0	4.9	2.5	0.9	0.5	0.3	0.7
ALBEMARLE	9,644	104,286	8,389	19.8	12.0	26.9	20.3	10.3	4.8	2.3	1.2	0.7	1.8
ALLEGHANY	1,610	13,867	6,602	23.7	16.5	30.6	12.7	8.1	4.3	2.0	0.9	0.4	0.7
AMELIA	1,299	10,571	7,261	19.9	13.0	37.8	18.9	6.2	2.2	1.0	0.5	0.0	0.5
AMHERST	4,119	36,564	7,583	19.0	13.7	33.5	18.2	8.9	3.9	1.4	0.8	0.3	0.4
APPOMATTOX	1,662	13,614	7,086	21.8	13.9	34.2	17.3	7.7	3.4	1.1	0.2	0.3	0.0
ARLINGTON	49,444	850,624	14,577	9.1	7.9	17.3	17.2	16.1	11.3	7.4	4.8	3.4	5.6
AUGUSTA	7,683	69,644	7,601	20.5	13.4	31.0	19.4	9.5	3.4	1.5	0.6	0.2	0.5
BATH	901	7,886	7,243	17.4	14.2	41.1	16.8	5.3	2.4	1.2	0.0	0.4	1.1
BEDFORD	4,923	43,502	7,363	19.5	14.2	34.5	18.0	7.4	3.1	1.5	0.7	0.4	0.7
BLAND	661	5,496	7,037	21.5	15.3	32.7	18.2	8.0	2.0	1.8	0.0	0.0	0.6
BOTETOURT	3,179	28,031	7,138	22.1	14.4	31.7	16.4	7.1	4.6	1.9	0.7	0.3	0.8
BRUNSWICK	2,404	18,255	6,425	20.0	19.1	38.1	14.2	5.0	2.0	0.7	0.4	0.0	0.5
BUCHANAN	3,535	36,402	7,545	23.6	12.9	26.7	15.6	9.8	5.6	2.8	1.2	0.5	1.3
BUCKINGHAM	1,712	13,319	6,753	22.4	14.5	37.1	16.6	5.5	2.1	0.8	0.6	0.0	0.3
CAMPBELL	6,922	60,404	7,446	20.6	13.4	32.7	18.1	9.4	3.5	1.2	0.7	0.2	0.3
CAROLINE	3,215	25,949	6,792	25.0	13.8	31.4	16.6	8.1	2.8	1.4	0.5	0.1	0.3
CARROLL	3,095	23,090	6,807	21.1	15.2	38.1	18.8	4.5	1.4	0.4	0.2	0.2	0.3
CHARLES CITY	1,428	13,153	7,953	19.5	12.0	31.3	19.0	11.2	4.8	1.5	0.4	0.4	0.0
CHARLOTTE	1,571	12,789	7,364	17.3	14.5	38.6	20.3	5.3	2.3	0.8	0.3	0.0	0.5
CHESTERFIELD	23,634	252,437	8,610	20.8	12.6	23.1	17.5	11.8	7.5	3.5	1.6	0.8	1.0
CLARKE	1,690	17,137	7,814	18.0	14.5	31.1	19.4	7.5	4.0	1.9	1.1	0.7	2.0
CRAIG	530	4,637	7,706	16.2	16.4	32.1	21.3	9.8	2.8	0.0	1.3	0.0	0.0
CULPEPER	3,717	33,818	7,425	19.7	14.6	32.4	17.8	8.3	3.2	1.8	0.8	0.5	1.0
CUMBERLAND	1,067	8,202	6,633	21.7	16.2	37.0	16.2	4.9	2.0	1.0	0.5	0.0	0.5
DICKENSON	1,647	16,588	6,462	28.7	13.4	27.2	12.6	8.7	5.6	2.1	0.4	0.4	1.0
DINWIDDIE	3,271	29,343	7,289	20.5	14.8	32.3	16.1	7.8	5.3	1.9	0.6	0.3	0.6
ESSEX	1,689	14,567	7,028	22.6	14.3	32.3	17.1	7.3	2.7	1.7	0.6	0.2	1.2
FAIRFAX	126,419	1,702,562	10,335	19.2	11.5	18.3	15.6	12.4	8.7	5.4	3.3	2.1	3.5
FAUQUIER	5,901	76,892	8,030	18.7	13.8	28.9	17.6	9.0	4.4	2.8	1.6	0.9	2.3
FLOYD	1,393	10,763	6,744	21.1	16.6	35.4	17.3	5.7	2.2	0.7	0.6	0.0	0.4
FLUVANNA	1,488	12,311	7,138	22.3	14.0	32.1	19.4	7.0	2.8	1.3	0.4	0.4	0.4
FRANKLIN	4,948	41,784	7,259	18.0	14.3	39.0	16.7	6.8	2.7	1.2	0.7	0.1	0.5
FREDERICK	5,280	44,559	7,025	22.9	15.0	29.9	18.1	8.3	3.1	1.4	0.7	0.2	0.4
GILES	2,493	21,692	7,548	21.5	13.7	29.0	20.9	10.1	2.5	1.0	0.4	0.2	0.5

Table A3. (continued)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) a/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
GLOUCESTER	3,072	29,286	7,122	22.7	15.1	28.6	16.6	8.2	4.3	2.0	0.8	0.5	1.2
GOOCHLAND	2,082	20,905	7,827	17.7	12.3	35.3	19.1	8.3	3.7	1.8	0.3	0.2	1.3
GRAYSON	2,010	14,832	6,773	20.4	14.6	42.2	17.1	3.5	1.5	0.2	0.0	0.2	0.2
GREENE	1,265	11,004	7,853	19.1	13.7	30.2	24.4	8.0	2.4	1.3	0.6	0.0	0.3
GREENSVILLE	1,667	13,206	7,003	19.9	15.2	37.4	17.9	6.2	1.9	0.8	0.2	0.0	0.4
HALIFAX	4,152	34,386	7,331	18.5	14.2	37.0	20.3	6.0	2.0	0.8	0.4	0.2	0.5
HANOVER	8,803	82,108	7,662	20.6	14.0	28.9	18.6	9.4	4.2	2.2	0.9	0.4	0.7
HENRICO	36,889	419,739	9,578	16.5	11.3	24.3	21.5	13.3	7.1	3.1	1.3	0.6	1.2
HENRY	10,227	84,675	7,253	18.9	13.8	38.3	18.8	5.7	2.7	0.9	0.4	0.2	0.4
HIGHLAND	368	3,020	7,056	19.8	16.3	33.7	17.1	8.4	3.3	1.4	0.0	0.0	0.0
ISLE OF WIGHT	3,656	35,056	8,226	18.9	11.8	29.8	22.0	9.5	4.5	1.6	0.7	0.5	0.6
JAMES CITY	5,113	44,959	6,832	23.4	16.0	29.0	16.1	7.7	3.3	1.8	1.0	0.8	0.8
KING AND QUEEN	1,077	9,007	6,949	21.0	15.6	34.5	15.3	7.5	3.1	1.1	0.7	0.4	0.7
KING GEORGE	1,650	18,000	8,015	20.3	12.7	28.2	15.8	9.4	5.3	2.7	2.2	1.2	2.2
KING WILLIAM	1,643	14,633	7,264	20.9	13.9	33.5	16.6	7.1	3.8	1.6	1.1	0.8	0.7
LANCASTER	1,759	15,757	6,474	23.6	17.5	30.1	14.8	5.7	2.5	1.9	1.3	0.9	1.8
LEE	2,316	18,471	6,387	23.9	17.1	32.7	13.6	6.6	3.4	1.3	0.6	0.0	0.8
LOUDOUN	10,400	123,382	8,872	19.0	12.1	24.4	18.5	10.8	5.9	3.7	2.2	1.2	2.2
LOUISA	2,933	25,411	7,215	18.8	15.8	35.0	16.7	7.5	3.4	1.1	0.8	0.3	0.7
LUNENBURG	1,786	13,861	6,839	19.3	15.6	41.3	14.9	5.1	2.0	1.0	0.3	0.3	0.2
MADISON	1,537	13,349	7,270	17.3	16.3	36.1	18.7	6.8	1.4	1.4	0.8	0.3	0.8
MATHEWS	1,191	11,553	7,633	19.2	15.9	28.4	17.2	9.1	4.5	2.4	1.5	0.9	1.0
MECKLENBURG	4,514	35,605	6,962	19.8	15.2	38.3	17.9	4.7	2.3	0.8	0.4	0.2	0.4
MIDDLESEX	1,322	11,067	6,658	21.2	18.7	30.6	15.7	7.2	3.3	1.1	1.0	0.5	0.8
MONTGOMERY	10,188	81,029	6,180	26.9	16.3	28.7	15.4	6.9	2.6	1.5	0.8	0.4	0.6
NELSON	1,818	15,914	7,344	20.0	13.8	34.5	19.1	6.8	3.2	1.3	0.4	0.0	0.9
NEW KENT	1,331	12,878	7,640	22.3	13.5	26.9	18.1	8.8	5.6	2.3	0.7	0.8	1.0
NORTHAMPTON	2,550	18,423	5,749	27.5	17.8	31.9	14.8	4.3	1.4	0.8	0.4	0.3	0.8
NORTHUMBERLAND	1,568	13,267	6,646	22.3	17.3	31.4	14.7	6.6	3.8	1.5	0.8	0.4	1.1
NOTTOWAY	2,357	19,239	6,859	20.7	15.7	36.7	15.7	5.7	3.2	1.1	0.4	0.3	0.4
ORANGE	3,148	39,585	7,431	19.6	13.8	34.3	19.3	7.1	2.5	1.1	0.9	0.5	1.0
PAGE	3,019	23,725	6,613	22.7	16.1	34.7	15.5	6.0	2.3	1.4	0.6	0.4	0.3
PATRICK	2,065	17,082	7,557	16.5	13.9	38.3	23.8	4.5	1.5	0.7	0.4	0.2	0.2
PITTSYLVANIA	9,968	81,336	7,315	18.5	14.5	36.8	20.9	5.2	2.3	0.9	0.5	0.2	0.3
POWHATAN	1,518	14,309	7,522	21.1	14.1	29.4	17.0	9.0	5.1	2.2	0.9	0.5	0.7
PRINCE EDWARD	2,425	20,048	7,039	20.1	15.6	35.1	17.9	5.5	3.4	1.0	0.7	0.3	0.4
PRINCE GEORGE	2,623	25,652	7,784	20.2	14.3	27.9	15.3	10.0	7.1	3.1	1.3	0.5	0.4
PRINCE WILLIAM	22,223	236,108	8,306	22.9	12.5	22.1	17.1	10.4	6.9	3.9	2.1	1.1	1.1
PULASKI	5,132	42,105	6,898	22.0	15.3	33.6	16.9	7.7	2.4	1.0	0.5	0.2	0.5
RAPPAHANNOCK	936	9,387	8,092	17.1	14.2	30.2	21.6	8.9	2.9	1.7	1.3	0.4	1.7

Table A3. (continued)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)a/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
RICHMOND	1,113	9,342	6,732	25.0	14.0	31.9	15.1	7.1	3.1	1.4	1.0	0.5	0.8
ROANOKE	11,494	112,223	7,863	20.8	13.0	28.3	17.8	10.1	5.2	2.4	1.1	0.4	0.8
ROCKBRIDGE	2,441	21,272	7,317	19.5	15.4	32.4	20.2	7.8	2.1	1.2	0.4	0.2	0.6
ROCKINGHAM	9,063	76,383	7,242	18.7	15.3	35.6	18.5	6.8	2.6	1.2	0.7	0.2	0.4
RUSSELL	2,995	27,099	7,183	22.7	14.3	29.7	15.0	9.5	5.1	1.8	0.8	0.3	0.6
SCOTT	2,268	20,511	7,695	18.1	15.5	30.5	18.9	10.3	4.6	1.4	0.3	0.0	0.5
SHENANDOAH	4,747	40,450	7,340	19.6	14.3	34.3	19.4	7.0	3.0	1.2	0.4	0.4	0.4
SMYTH	4,228	32,097	6,464	23.8	15.2	37.6	15.4	4.4	1.8	0.5	0.3	0.2	0.7
SOUTHAMPTON	2,565	21,918	7,177	20.6	14.7	33.8	18.4	6.7	3.0	1.2	0.6	0.4	0.7
SPOTSYLVANIA	5,048	46,171	7,274	22.5	15.0	27.4	18.1	7.9	4.4	2.3	1.2	0.4	0.7
STAFFORD	5,882	54,541	7,337	23.0	14.3	27.2	17.1	8.6	4.6	2.7	1.3	0.6	0.6
SURRY	1,188	10,458	6,794	26.5	14.8	24.2	17.2	9.4	3.7	1.9	1.7	0.0	0.7
SUSSEX	2,082	18,509	7,238	20.0	14.6	34.4	16.9	8.0	2.8	1.3	0.7	0.0	1.2
TAZEWELL	5,642	53,392	7,165	22.4	14.7	29.6	16.2	8.4	4.3	1.9	0.7	0.4	1.3
WARREN	3,607	32,589	7,555	21.3	13.9	28.9	19.7	9.6	3.3	1.6	0.7	0.2	0.7
WASHINGTON	5,472	44,776	6,684	23.5	15.5	32.6	15.7	7.2	2.5	1.6	0.4	0.3	0.7
WESTMORELAND	2,615	20,790	6,424	24.8	15.9	32.8	14.3	6.3	3.0	1.4	0.8	0.2	0.5
WISE	4,838	46,308	7,049	23.1	15.0	29.0	15.1	7.8	5.2	2.5	0.[illegible]	0.2	1.2
WYTHE	3,534	27,964	6,689	23.1	15.0	35.2	17.2	5.7	1.5	1.0	0.3	0.1	0.7
YORK	5,711	50,240	6,613	27.4	14.5	25.1	15.8	8.1	3.9	2.5	1.1	0.6	0.9
CITIES	430,093	4,561,069	8,435	18.0	12.7	28.1	19.0	10.7	5.5	2.7	1.3	0.7	1.3
ALEXANDRIA	40,623	673,287	14,095	9.8	7.6	17.7	18.1	16.4	11.5	7.3	4.4	2.6	4.5
BEDFORD	1,141	10,071	7,520	18.1	15.3	33.0	19.5	7.7	3.9	1.1	0.8	0.0	0.6
BRISTOL	4,933	45,191	7,561	18.6	14.0	34.0	18.9	8.1	2.9	1.3	1.0	0.4	0.8
BUENA VISTA	930	7,502	7,093	21.9	15.1	31.1	20.9	7.1	1.8	1.2	0.5	0.0	0.4
CHARLOTTESVILLE	10,620	103,155	7,629	20.5	14.1	29.3	18.2	9.5	4.0	1.9	0.8	0.5	1.2
CHESAPEAKE	19,025	175,605	7,720	20.5	13.4	29.5	18.8	9.8	4.5	1.8	0.8	0.4	0.4
CLIFTON FORGE	769	7,233	7,588	18.6	14.3	33.2	15.3	9.5	4.7	2.2	1.0	0.5	0.7
COLONIAL HEIGHTS	3,162	31,213	7,962	21.3	13.9	25.1	18.4	10.0	5.9	3.2	1.0	0.4	0.7
COVINGTON	1,389	13,033	7,599	18.9	15.9	29.2	16.5	9.9	4.7	3.2	0.6	0.3	0.7
DANVILLE	9,712	86,885	7,467	19.8	14.1	32.7	20.3	6.6	3.2	1.6	0.8	0.3	0.8
EMPORIA	1,043	8,614	6,936	20.8	15.9	34.4	17.5	6.5	2.5	0.8	0.8	0.0	0.8
FAIRFAX	3,844	45,174	9,220	19.5	13.2	20.5	16.7	12.5	7.5	4.5	2.2	1.4	2.0
FALLS CHURCH	5,213	75,926	11,338	14.8	10.2	20.4	17.2	12.9	8.7	5.5	3.5	2.2	4.6
FRANKLIN	1,286	11,946	7,480	21.5	14.3	28.5	20.8	7.2	3.4	1.6	0.8	0.5	1.2
FREDERICKSBURG	3,752	39,762	8,652	17.3	13.5	26.3	20.9	10.9	5.4	2.4	1.2	0.7	1.4
GALAX	1,297	10,200	6,620	21.0	16.7	38.3	15.8	3.8	1.8	1.0	0.7	0.3	0.7
HAMPTON	22,579	214,324	7,816	21.4	13.5	26.8	18.7	11.0	4.5	2.1	0.8	0.5	0.7
HARRISONBURG	3,594	33,589	7,315	20.3	15.5	30.8	18.4	7.4	3.3	1.9	1.2	0.4	0.8
HOPEWELL	4,431	43,986	7,990	19.9	13.9	27.1	15.4	11.7	7.5	2.8	1.0	0.1	0.6
LEXINGTON	1,001	10,393	7,632	19.8	14.4	30.2	17.9	7.5	4.0	2.5	1.1	0.6	2.1

Table A3. (continued)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)a/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
LYNCHBURG	13,245	131,153	8,002	18.0	13.4	31.1	18.0	10.6	4.7	1.8	1.0	0.5	1.0
MANASSAS	3,562	38,964	8,927	21.7	12.4	20.3	18.2	12.8	7.4	3.8	1.6	0.8	1.2
MANASSAS PARK	897	8,276	7,837	21.1	13.0	28.1	18.7	10.7	4.8	2.0	0.7	0.4	0.4
MARTINSVILLE	4,169	41,388	7,551	18.8	12.7	36.3	17.7	7.1	3.3	1.4	0.6	0.5	1.6
NEWPORT NEWS	28,237	275,496	8,133	20.8	12.7	26.3	19.9	11.2	4.8	2.1	1.0	0.5	0.7
NORFOLK	46,132	459,636	8,115	17.1	13.8	30.8	19.6	9.9	4.7	1.9	0.9	0.4	1.0
NORTON	718	6,656	6,892	26.3	13.9	26.3	13.4	10.2	4.6	2.6	1.0	0.7	1.0
PETERSBURG	9,305	87,035	7,709	19.9	12.9	31.7	17.3	9.3	5.3	2.0	0.8	0.3	0.6
POQUOSON	1,334	11,337	6,344	31.0	12.5	24.0	16.9	7.0	4.2	2.3	0.7	0.5	0.8
PORTSMOUTH	20,285	192,900	8,049	18.1	13.4	30.4	20.2	9.8	4.6	1.8	0.9	0.3	0.5
RADFORD	1,915	17,513	7,737	21.0	12.7	29.8	19.0	11.0	2.7	2.5	0.4	0.5	0.5
RICHMOND	64,508	714,285	8,848	15.2	11.7	30.0	20.0	11.4	6.3	2.5	1.0	0.5	1.3
ROANOKE	21,614	210,208	7,966	18.2	12.8	32.0	18.7	9.6	4.5	2.1	0.8	0.4	0.9
SALEM	4,599	43,318	7,978	19.0	13.2	29.9	19.7	10.4	4.2	2.2	0.5	0.4	0.6
SOUTH BOSTON	1,334	12,567	7,677	19.7	13.3	31.8	20.8	7.2	3.5	1.2	1.0	0.3	1.1
STAUNTON	4,248	41,268	7,773	18.1	13.4	33.4	19.2	8.6	3.4	1.6	0.6	0.3	1.1
SUFFOLK	8,482	75,132	7,587	21.2	13.5	29.5	21.8	7.7	3.3	1.4	0.6	0.4	0.5
VIRGINIA BEACH	45,355	449,704	7,736	21.6	13.9	26.5	17.9	9.7	4.9	2.4	1.2	0.7	1.2
WAYNESBORO	3,058	28,309	7,717	20.7	13.8	28.6	19.1	9.9	4.5	1.6	0.9	0.3	0.7
WILLIAMSBURG	2,178	22,432	7,695	21.9	13.8	26.5	17.1	9.1	4.6	2.7	1.7	0.5	2.2
WINCHESTER	4,574	46,405	8,035	18.8	13.4	29.3	21.5	8.9	3.8	1.5	0.9	0.5	1.4
NON-SMSA	244,713	2,167,113	7,163	21.0	14.8	32.8	17.6	7.3	3.2	1.5	0.7	0.3	0.8
SMSA	755,847	8,652,002	8,895	18.1	12.2	25.3	18.2	11.3	6.5	3.5	1.9	1.1	1.9
CHARLOTTESVILLE	23,017	230,757	7,907	20.2	13.2	28.5	19.5	9.6	4.2	2.0	0.9	0.6	1.4
DANVILLE	19,680	168,220	7,385	19.1	14.3	34.8	20.6	5.9	2.7	1.2	0.6	0.2	0.5
J.CITY-K-BRISTOL	12,673	110,477	7,207	20.6	14.9	32.8	17.5	8.1	3.0	1.4	0.6	0.3	0.7
LYNCHBURG	25,948	241,735	7,718	19.1	13.5	32.1	18.0	9.8	4.1	1.5	0.8	0.4	0.7
NEW.NEWS-HAMPTON	68,224	648,073	7,707	22.1	13.5	26.7	18.6	10.3	4.5	2.1	0.9	0.5	0.8
NOR.-VA.B.-PORT.	139,279	1,352,978	7,905	19.4	13.7	29.1	19.1	9.7	4.6	2.0	1.0	0.5	0.9
PET.-COL.HEIGHTS	22,792	217,229	7,730	20.2	13.7	29.5	16.7	9.7	6.0	2.4	0.9	0.3	0.6
RICHMOND	140,193	1,529,813	8,849	17.0	11.9	27.3	19.8	11.7	6.5	2.8	1.2	0.6	1.1
ROANOKE	41,416	398,416	7,872	19.3	13.1	30.7	18.4	9.7	4.6	2.1	0.8	0.4	0.8
WASHINGTON	262,625	3,754,303	11,458	16.1	10.3	18.7	16.6	13.5	9.3	5.8	3.6	2.3	3.7

Table A3. (continued)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) a/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	1,000,560	10,819,116	8,383	18.8	12.8	27.2	18.1	10.3	5.7	3.0	1.6	0.9	1.6
1. LENOWISCO	10,140	91,945	7,019	22.4	15.5	30.0	15.5	8.3	4.6	2.0	0.7	0.2	0.9
2. CUMB.PLATEAU	13,819	133,481	7,179	23.5	14.0	28.6	15.4	9.1	5.0	2.1	0.8	0.4	1.1
3. MT.ROGERS	25,230	203,645	6,837	21.8	15.0	35.8	17.1	5.9	2.0	1.0	0.4	0.3	0.6
4. NEW RIVER	21,121	173,102	6,707	24.1	15.5	30.5	16.9	7.8	2.5	1.3	0.6	0.3	0.5
5. FIFTH	45,184	432,549	7,813	19.4	13.3	30.7	18.1	9.6	4.6	2.2	0.8	0.4	0.8
6. CENTRAL SHEN.	33,287	299,267	7,445	19.6	14.5	32.7	19.0	8.1	3.1	1.5	0.7	0.3	0.7
7. LORD FAIRFAX	22,917	204,866	7,360	20.8	14.5	31.3	19.0	8.0	3.2	1.5	0.7	0.4	0.8
8. NO.VIRGINIA	262,625	3,754,303	11,458	16.1	10.3	18.7	16.6	13.5	9.3	5.8	3.6	2.3	3.7
9. RAP.-RAPIDAN	15,239	173,032	7,661	18.9	14.2	31.7	18.4	8.2	3.3	2.0	1.2	0.6	1.5
10. THOMAS JEFFERSON	27,768	272,082	7,777	20.0	13.5	29.6	19.2	9.2	4.1	1.8	0.9	0.5	1.3
11. CENTRAL VIRGINIA	32,012	295,309	7,653	19.1	13.7	32.5	18.1	9.4	4.0	1.5	0.8	0.4	0.7
12. WEST PIEDMONT	41,089	353,148	7,360	18.8	14.0	36.5	19.5	6.0	2.7	1.1	0.6	0.2	0.6
13. SOUTHSIDE	12,404	100,813	7,044	19.4	15.4	37.1	18.3	5.5	2.2	0.9	0.5	0.2	0.5
14. PIEDMONT	12,217	98,028	6,963	20.2	15.1	37.5	17.1	5.5	2.6	1.0	0.5	0.2	0.4
15. RICHMOND	140,193	1,529,813	8,849	17.0	11.9	27.3	19.8	11.7	6.5	2.8	1.2	0.6	1.1
16. RADCO	19,547	184,423	7,517	21.9	14.1	27.9	17.9	8.9	4.3	2.3	1.2	0.6	0.9
17. NORTHERN NECK	7,055	59,156	6,532	24.0	16.3	31.7	14.7	6.3	3.1	1.6	0.9	0.5	1.0
18. MID.PENINSULA	9,994	90,112	7,102	21.6	15.4	30.9	16.5	7.8	3.7	1.7	0.9	0.5	1.0
19. CRATER	28,772	268,016	7,573	20.5	14.0	30.3	16.8	9.3	5.3	2.2	0.9	0.2	0.6
20. S.E.VIRGINIA	146,786	1,421,897	7,895	19.4	13.7	29.2	19.2	9.6	4.6	2.0	1.0	0.5	0.8
21. PENINSULA	65,152	618,788	7,736	22.0	13.4	26.6	18.7	10.4	4.5	2.1	1.0	0.5	0.8
22. ACCOMACK-NORTH.	8,009	61,341	6,279	24.1	17.2	33.9	15.6	4.7	2.1	0.8	0.5	0.3	0.7

Note: Whenever there were less than four returns in an AGI class the returns were grouped with those in the next lower class in order to avoid disclosure.

a/ Details may not add to 100.0 due to rounding.

b/ Returns unassigned to geographic area because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A4.
Adjusted Gross Income Per Exemption, 1981

Locality	Amount ($)	Index (VA=100)
State[a/]	8,662	100
Counties	8,772	101
Accomack	6,061	70
Albemarle	9,629	111
Alleghany	6,769	78
Amelia	5,949	69
Amherst	6,849	79
Appomattox	6,364	73
Arlington	14,317	165
Augusta	7,191	83
Bath	6,020	69
Bedford	7,155	83
Bland	5,851	68
Botetourt	7,355	85
Brunswick	5,353	62
Buchanan	7,590	88
Buckingham	5,215	60
Campbell	7,066	82
Caroline	6,252	72
Carroll	5,555	64
Charles City	6,710	77
Charlotte	5,409	62
Chesterfield	9,316	108
Clarke	8,472	98
Craig	6,236	72
Culpeper	7,007	81
Cumberland	5,521	64
Dickenson	6,764	78
Dinwiddie	6,907	80
Essex	6,430	74
Fairfax	12,162	140
Fauquier	9,857	114
Floyd	5,756	66
Fluvanna	6,591	76
Franklin	6,540	76
Frederick	6,897	80
Giles	6,404	74
Gloucester	7,657	88
Goochland	9,178	106
Grayson	5,376	62
Greene	6,763	78
Greensville	5,531	64
Halifax	5,718	66
Hanover	8,678	100
Henrico	9,819	113
Henry	6,647	77
Highland	5,898	68
Isle of Wight	7,314	84
James City	8,433	97
King and Queen	6,282	73
King George	8,052	93
King William	7,702	89
Lancaster	7,786	90
Lee	5,580	64
Loudoun	9,807	113
Louisa	6,257	72
Lunenburg	5,478	63
Madison	6,376	74
Mathews	8,073	93
Mecklenburg	5,870	68
Middlesex	7,188	83
Montgomery	7,120	82
Nelson	6,184	71
New Kent	7,934	92
Northampton	5,806	67
Northumberland	7,192	83
Nottoway	6,224	72
Orange	7,926	92
Page	5,933	68
Patrick	6,046	70
Pittsylvania	6,161	71
Powhatan	7,673	89
Prince Edward	6,157	71
Prince George	7,737	89
Prince William	9,060	105
Pulaski	6,195	72
Rappahannock	7,457	86
Richmond	7,069	82
Roanoke	8,841	102
Rockbridge	6,327	73
Rockingham	6,665	77
Russell	6,492	75
Scott	6,587	76
Shenandoah	6,399	74
Smyth	5,821	67
Southampton	6,804	79
Spotsylvania	7,244	84
Stafford	8,064	93
Surry	6,589	76
Sussex	6,356	73
Tazewell	7,331	85
Warren	6,812	79
Washington	6,421	74
Westmoreland	6,177	71
Wise	7,051	81
Wythe	6,118	71
York	8,554	99
Cities	8,486	98
Alexandria	13,109	151
Bedford	7,196	83
Bristol	7,256	84
Buena Vista	6,128	71
Charlottesville	8,515	98
Chesapeake	7,526	87
Clifton Forge	7,443	86
Colonial Heights	8,844	102
Covington	6,919	80
Danville	7,416	86

Table A4. (continued)

Locality	Amount ($)	Index (VA=100)	Locality	Amount ($)	Index (VA=100)	Locality	Amount ($)	Index (VA=100)
Cities (contd.)			Cities (contd.)			Planning Districts	8,667	100
Emporia	6,357	73	Staunton	8,149	94	LENOWISCO	6,630	77
Fairfax	11,225	130	Suffolk	6,974	81	Cumberland Plateau	7,141	82
Falls Church	11,928	138	Virginia Beach	8,851	102	Mount Rogers	6,215	72
Franklin	7,902	91	Waynesboro	7,725	89	New River Valley	6,692	77
Fredericksburg	8,748	101	Williamsburg	9,997	115	Fifth	8,076	93
Galax	6,652	77	Winchester	8,248	95	Central Shenandoah	7,133	82
Hampton	7,632	88				Lord Fairfax	6,967	80
Harrisonburg	8,234	95	Non-SMSA	6,851	79	Northern Virginia	11,920	138
Hopewell	7,626	88				Rappahannock-Rapidan	8,294	96
Lexington	8,363	97	SMSA	9,422	109	Thomas Jefferson	8,208	95
Lynchburg	8,272	95	Charlottesville	8,735	101	Central Virginia	7,416	86
Manassas	9,108	105	Danville	6,712	77	West Piedmont	6,745	78
Manassas Park	6,750	78	Johnson City-Kingsport-Bristol	6,737	78	Southside	5,839	67
Martinsville	8,228	95	Lynchburg	7,488	86	Piedmont	5,744	66
Newport News	7,981	92	Newport News-Hampton	7,983	92	Richmond	9,254	107
Norfolk	7,873	91	Norfolk-Virginia Beach-Portsmouth	8,017	93	RADCO	7,639	88
Norton	7,487	86	Petersburg-Colonial Heights	7,608	88	Northern Neck	6,970	80
Petersburg	7,318	84	Richmond	9,254	107	Middle Peninsula	7,346	85
Poquoson	8,344	96	Roanoke	8,210	95	Crater	7,292	84
Portsmouth	7,340	85	Washington	11,920	138	Southeastern Virginia	7,969	92
Radford	7,667	89				Peninsula	8,005	92
Richmond	9,090	105				Accomack-Northampton	5,985	69
Roanoke	7,985	92						
Salem	8,274	96						
South Boston	7,141	82						

a/ Includes returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A5.
Index of Income Concentration, 1981

Locality	Index
State	.335
Counties	.334
Accomack	.334
Albemarle	.357
Alleghany	.308
Amelia	.311
Amherst	.294
Appomattox	.300
Arlington	.324
Augusta	.297
Bath	.328
Bedford	.296
Bland	.272
Botetourt	.305
Brunswick	.315
Buchanan	.307
Buckingham	.299
Campbell	.297
Caroline	.322
Carroll	.271
Charles City	.311
Charlotte	.288
Chesterfield	.293
Clarke	.258
Craig	.276
Culpeper	.320
Cumberland	.318
Dickenson	.324
Dinwiddie	.314
Essex	.325
Fairfax	.333
Fauquier	.374
Floyd	.285
Fluvanna	.313
Franklin	.294
Frederick	.308
Giles	.288
Counties (contd.)	
Gloucester	.324
Goochland	.376
Grayson	.269
Greene	.288
Greensville	.305
Halifax	.288
Hanover	.316
Henrico	.316
Henry	.298
Highland	.294
Isle of Wight	.300
James City	.359
King and Queen	.319
King George	.327
King William	.336
Lancaster	.361
Lee	.324
Loudoun	.327
Louisa	.311
Lunenburg	.297
Madison	.311
Mathews	.325
Mecklenburg	.302
Middlesex	.345
Montgomery	.345
Nelson	.305
New Kent	.303
Northampton	.344
Northumberland	.343
Nottoway	.320
Orange	.355
Page	.308
Patrick	.274
Pittsylvania	.292
Powhatan	.307
Counties (contd.)	
Prince Edward	.322
Prince George	.299
Prince William	.302
Pulaski	.299
Rappahannock	.335
Richmond	.338
Roanoke	.311
Rockbridge	.296
Rockingham	.303
Russell	.289
Scott	.285
Shenandoah	.300
Smyth	.302
Southampton	.322
Spotsylvania	.305
Stafford	.313
Surry	.347
Sussex	.334
Tazewell	.321
Warren	.302
Washington	.315
Westmoreland	.335
Wise	.321
Wythe	.309
York	.340
Cities	.329
Alexandria	.325
Bedford	.311
Bristol	.319
Buena Vista	.285
Charlottesville	.359
Chesapeake	.301
Clifton Forge	.327
Colonial Heights	.305
Covington	.309
Danville	.326
Cities (contd.)	
Emporia	.329
Fairfax	.341
Falls Church	.350
Franklin	.354
Fredericksburg	.339
Galax	.330
Hampton	.309
Harrisonburg	.350
Hopewell	.301
Lexington	.344
Lynchburg	.336
Manassas	.309
Manassas Park	.278
Martinsville	.365
Newport News	.318
Norfolk	.330
Norton	.362
Petersburg	.344
Poquoson	.318
Portsmouth	.309
Radford	.319
Richmond	.352
Roanoke	.334
Salem	.315
South Boston	.329
Staunton	.325
Suffolk	.320
Virginia Beach	.332
Waynesboro	.314
Williamsburg	.375
Winchester	.339

Table A5. (continued)

Locality	Index	Locality	Index	Locality	Index
Non-SMSA	.319	Planning Districts	.335	Planning Districts (contd.)	
SMSA	.335	LENOWISCO	.315	Central Virginia	.311
		Cumberland Plateau	.311	West Piedmont	.308
Charlottesville	.352	Mount Rogers	.305	Southside	.303
Danville	.309	New River Valley	.319	Piedmont	.311
Johnson City-Kingsport-Bristol	.310	Fifth	.322	Richmond	.332
Lynchburg	.314				
Newport News-Hampton	.321	Central Shenandoah	.311	RADCO	.322
		Lord Fairfax	.318	Northern Neck	.347
Norfolk-Virginia Beach-Portsmouth	.323	Northern Virginia	.331	Middle Peninsula	.329
Petersburg-Colonial Heights	.318	Rappahannock-Rapidan	.357	Crater	.322
Richmond	.332	Thomas Jefferson	.344	Southeastern Virginia	.323
Roanoke	.323				
Washington	.331			Peninsula	.322
				Accomack-Northampton	.336